T63.113/2:999/Feb.

Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

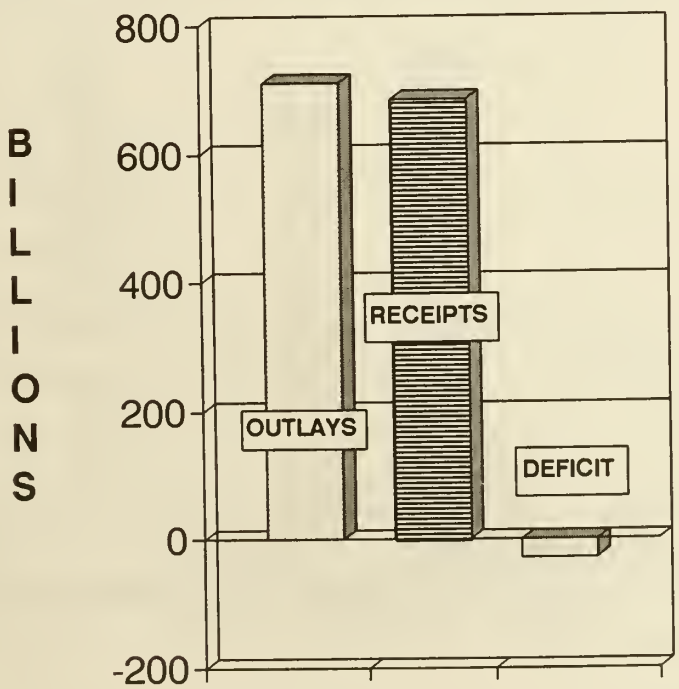
For Fiscal Year 1999 Through **February 28, 1999,** and Other Periods

U.S. DEPOSITORY

Highlight

This month's publication has been realigned to the *FY 2000 Budget,* released by the Office of Management and Budget on February 1, 1999.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH FEBRUARY 1999



Contents

Summary, page 2

Receipts, page 6

Outlays, page 7

Means of financing, page 20

Receipts/outlays by month, page 28

Federal trust funds/securities, page 30

Receipts by source/outlays by function, page 30

Explanatory notes, page 31

Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1998 and 1999, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1998			
October	114,898	150,866	35,968
November	103,481	120,830	17,349
December	167,998	154,359	−13,639
January	162,610	137,231	−25,379
February	97,952	139,701	41,750
March	117,930	131,743	13,813
April	261,002	136,400	−124,603
May	95,278	134,057	38,779
June	[1]187,858	[1]136,752	−51,106
July	119,723	143,807	24,084
August	111,741	122,907	11,166
September	[2,3]180,995	[2,3]143,567	[2,3]-37,428
Year-to-Date	**[4]1,721,465**	**[4]1,652,221**	**[4]-69,244**
FY 1999			
October	119,974	152,436	32,462
November	113,978	131,095	17,117
December	178,646	184,056	5,410
January	171,722	101,386	−70,336
February	99,414	142,281	42,867
Year-to-Date	**683,735**	**711,254**	**27,519**

[1]Receipts have been decreased and outlays subsequently decreased by $2 million for June 1998 to reflect the reclassification of the "Fisher House Trust Fund" from budgetary to intrabudgetary receipts.

[2]Receipts have been increased and outlays subsequently increased by $57 million and $1 million for September 1998 to reflect adjustments by the Library of Congress and the Peace Corps, respectively.

[3]Outlays have been increased by $971 million for September 1998 to reflect an adjustment by the Department of Education.

[4]The receipt, outlay and deficit figures differ from the *FY 2000 Budget*, released by the Office of Management and Budget on February 1, 1999 by −$2 million due mainly to revisions in the data following the release of the Final Month Treasury Statement.

Note: Details may not add to totals due to rounding.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1999 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1998)	Budget Estimates Next Fiscal Year (2000)[1]
Total on-budget and off-budget results:					
Total receipts	99,414	683,735	1,806,334	646,939	1,882,992
On-budget receipts	65,058	510,217	1,362,298	484,531	1,417,678
Off-budget receipts	34,356	173,518	444,036	162,407	465,314
Total outlays	142,281	711,254	1,727,071	702,988	1,765,687
On-budget outlays	111,008	586,663	1,404,015	580,076	1,429,830
Off-budget outlays	31,273	124,591	323,056	122,912	335,857
Total surplus (+) or deficit (−)	−42,867	−27,519	+79,263	−56,049	+117,305
On-budget surplus (+) or deficit (−)	−45,949	−76,446	−41,717	−95,545	−12,152
Off-budget surplus (+) or deficit (−)	+3,082	+48,927	+120,980	+39,496	+129,457
Total on-budget and off-budget financing	42,867	27,519	−79,263	56,049	−117,305
Means of financing:					
Borrowing from the public	1,688	2,744	−50,141	39,408	−97,907
Reduction of operating cash, increase (−)	52,432	34,240	−1,122	27,341	.....
By other means	−11,254	−9,465	−28,000	−10,700	−19,398

[1]These figures are based on the *FY 2000 Budget*, released by the Office of Management and Budget on February 1, 1999.

... No Transactions.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1998 and 1999

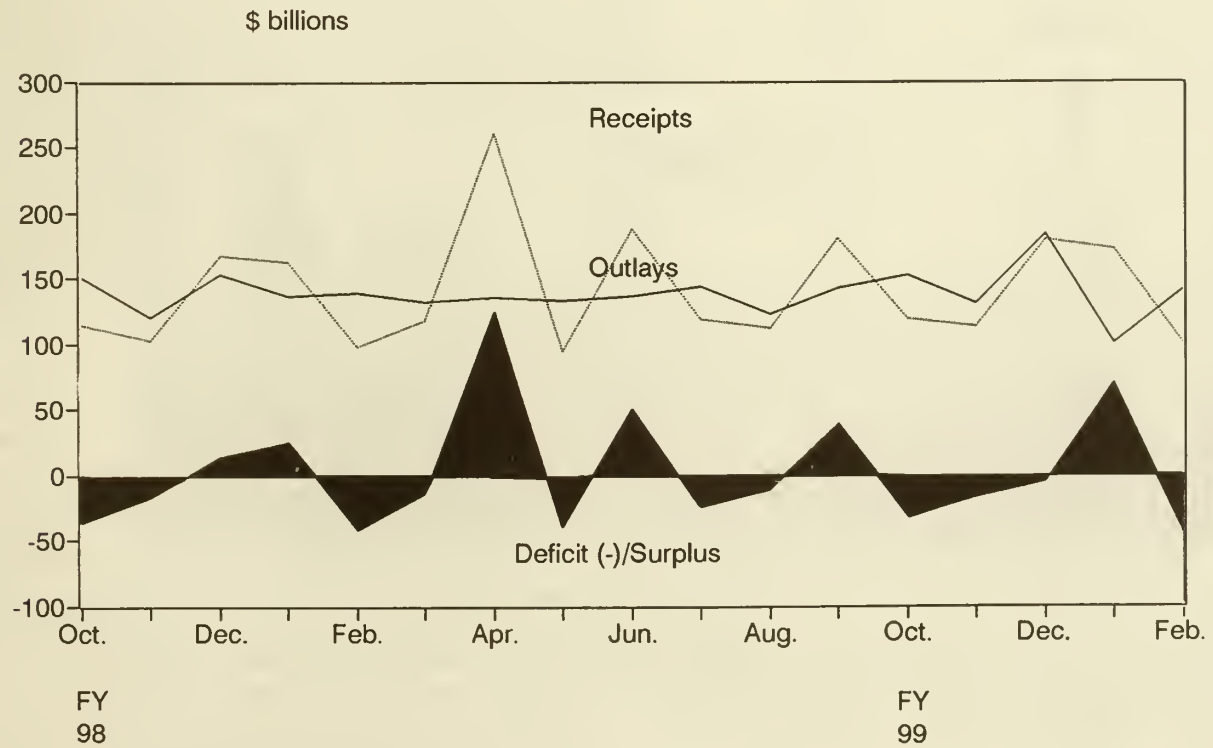


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1998 and 1999

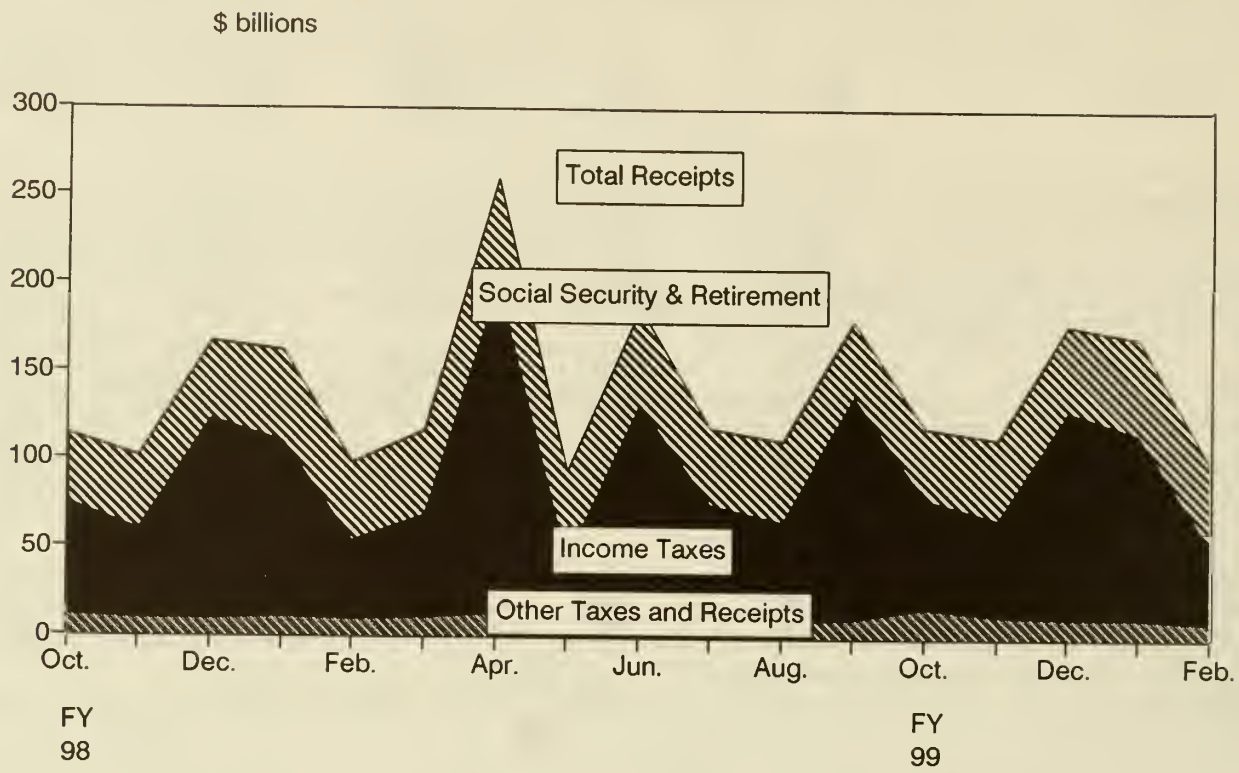


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1998 and 1999

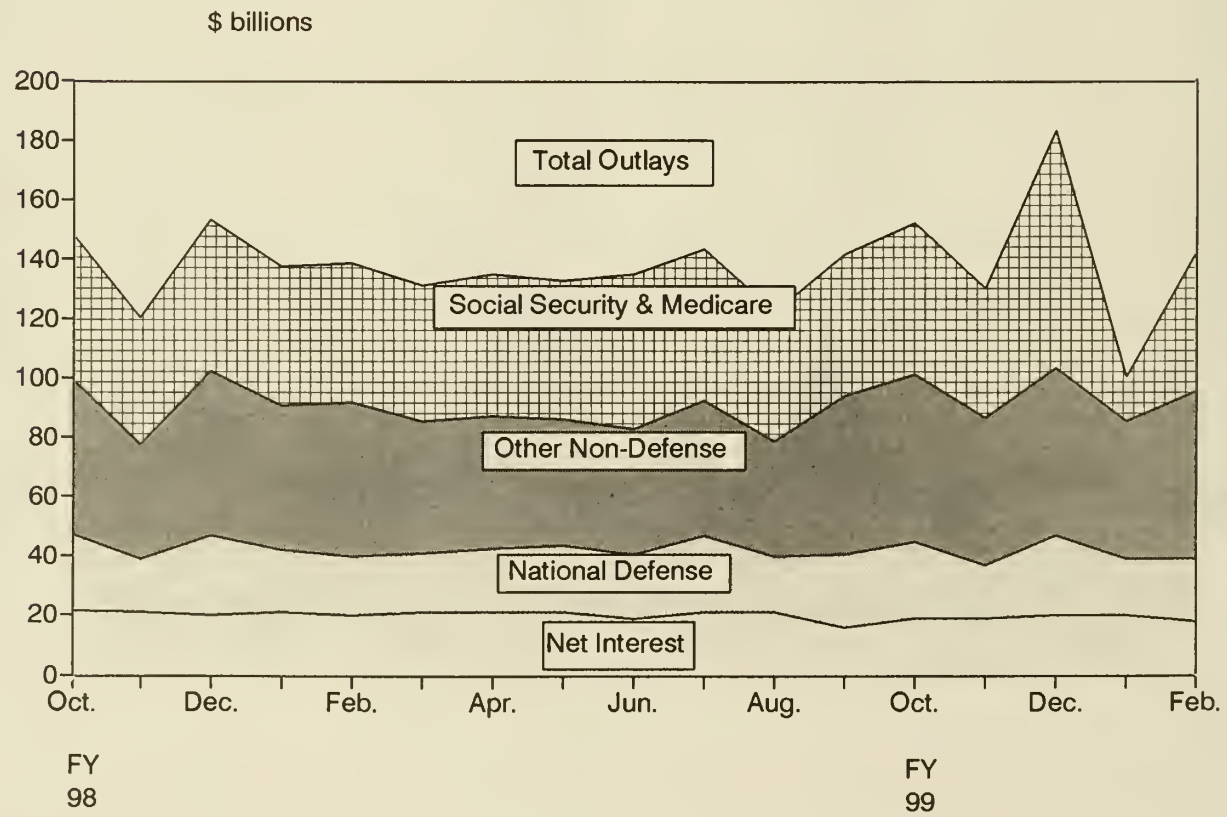


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1999 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	42,792	330,233	314,343	868,945
Corporation income taxes	1,176	53,878	56,440	182,210
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	34,356	173,518	162,407	444,036
Employment and general retirement (on-budget)	9,380	54,441	50,666	131,704
Unemployment insurance	2,594	7,572	8,019	28,765
Other retirement	353	1,843	1,843	4,319
Excise taxes	3,892	29,795	24,951	68,075
Estate and gift taxes	1,600	10,266	8,515	25,932
Customs duties	1,403	7,317	7,381	17,654
Miscellaneous receipts	1,868	14,870	[2,3]12,375	34,694
Total Receipts	**99,414**	683,735	646,939	**1,806,334**
(On-budget)	**65,058**	**510,217**	**484,531**	**1,362,298**
(Off-budget)	**34,356**	**173,518**	**162,407**	**444,036**
Budget Outlays				
Legislative Branch	189	1,159	[3]1,176	2,850
Judicial Branch	308	1,572	1,442	3,913
Department of Agriculture	3,965	32,866	26,070	63,412
Department of Commerce	382	2,130	1,579	4,767
Department of Defense—Military	19,883	104,724	[2,4]107,119	263,556
Department of Education	3,652	15,688	[5]15,994	34,360
Department of Energy	1,240	6,587	5,914	15,544
Department of Health and Human Services	28,359	144,979	147,579	375,532
Department of Housing and Urban Development	1,937	13,069	12,467	32,324
Department of the Interior	826	3,571	3,166	8,426
Department of Justice	1,322	7,104	[6]6,560	16,458
Department of Labor	2,651	12,822	11,791	34,923
Department of State	485	2,987	2,546	6,791
Department of Transportation	2,484	16,305	16,159	41,873
Department of the Treasury:				
Interest on the Public Debt	19,870	155,675	158,758	353,429
Other	11,128	17,067	[7]14,399	32,547
Department of Veterans Affairs	3,562	17,819	18,726	43,474
Corps of Engineers	312	1,857	1,615	4,209
Other Defense Civil Programs	2,682	13,281	12,901	32,311
Environmental Protection Agency	516	2,603	[6]2,442	6,667
Executive Office of the President	74	257	[4]87	374
Federal Emergency Management Agency	238	2,500	798	2,668
General Services Administration	−62	−54	[7]161	328
International Assistance Program	975	6,109	[3]5,249	10,130
National Aeronautics and Space Administration	889	5,529	5,912	14,043
National Science Foundation	247	1,263	1,249	3,259
Office of Personnel Management	3,694	19,288	18,737	48,266
Small Business Administration	−828	−582	228	−866
Social Security Administration	34,621	172,176	168,642	422,438
Other independent agencies	490	3,504	3,386	6,341
Allowances	.....	.....	.....	3,118
Undistributed offsetting receipts:				
Interest	−1,110	−58,124	−54,658	−120,366
Other	−2,700	−14,479	−15,208	−40,028
Total outlays	**142,281**	**711,254**	**702,988**	**1,727,071**
(On-budget)	**111,008**	**586,663**	**580,076**	**1,404,015**
(Off-budget)	**31,273**	**124,591**	**122,912**	**323,056**
Surplus (+) or deficit (−)	**−42,867**	**−27,519**	**−56,049**	**+79,263**
(On-budget)	**−45,949**	**−76,446**	**−95,545**	**−41,717**
(Off-budget)	**+3,082**	**+48,927**	**+39,496**	**+120,980**

[1]These figures are based on the *FY 2000 Budget*, released by the Office of Management and Budget on February 1, 1999.

[2]Receipts have been decreased and outlays subsequently decreased by $2 million for June 1998 to reflect the reclassification of the "Fisher House Trust Fund" from budgetary to intrabudgetary receipts.

[3]Receipts have been increased and outlays subsequently increased by $57 million and $1 million for September 1998 to reflect adjustments by the Library of Congress and the Peace Corps, respectively.

[4]Outlays for the Department of Defense—Military have been decreased and outlays for the Executive Office of the President have been subsequently increased by $9 million for September 1998 to reflect an adjustment by the Department of Defense.

[5]Outlays for have increased by $971 million for September 1998 to reflect an adjustment by the Department of Education.

[6]Outlays for the Department of Justice have been increased and outlays for the Environmental Protection Agency have been subsequently decreased by $6 million in September 1998 to reflect an adjustment by the Department of Justice.

[7]Outlays for Department of the Treasury have been increased and outlays for the General Services Administration have been subsequently decreased by $41 million in September 1998 to reflect an adjustment by the General Services Administration.

... No Transactions.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, February 1999 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	59,055			294,017			278,308		
Presidential Election Campaign Fund	7			9			14		
Other	2,949			61,678			56,545		
Total—Individual income taxes	**82,011**	**19,219**	**42,792**	**355,705**	**25,471**	**330,233**	**334,866**	**20,524**	**314,343**
Corporation income taxes	**3,641**	**2,485**	**1,176**	**67,300**	**13,422**	**53,878**	**68,715**	**10,276**	**56,440**
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	29,443	.....	29,443	147,012	.....	147,012	136,670	.....	136,670
Self-Employment Contributions Act taxes	202	.....	202	2,741	.....	2,741	3,486	.....	3,486
Deposits by States	.....	.....	.....	(* *)	.....	(* *)	−8	.....	−8
Total—FOASI trust fund	29,645	.....	29,645	149,753	.....	149,753	140,148	.....	140,148
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,679	.....	4,679	23,362	.....	23,362	21,722	.....	21,722
Self-Employment Contributions Act taxes	32	.....	32	403	.....	403	537	.....	537
Receipts from railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FDI trust fund	4,711	.....	4,711	23,765	.....	23,765	22,260	.....	22,260
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	8,852	.....	8,852	51,185	.....	51,185	47,180	.....	47,180
Self-Employment Contributions Act taxes	83	.....	83	1,317	.....	1,317	1,681	.....	1,681
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	.....	.....	.....	(* *)	.....	(* *)	1	.....	1
Total—FHI trust fund	8,935	.....	8,935	52,503	.....	52,503	48,862	.....	48,862
Railroad retirement:									
Rail industry pension fund	346	(* *)	346	1,133	1	1,132	880	3	877
Railroad Social Security equivalent benefit	99	(* *)	99	808	1	807	928	2	926
Total—Employment and general retirement:	43,735	(* *)	43,735	227,961	2	227,959	213,078	4	213,073
Unemployment insurance:									
Deposits by States	1,966	.....	1,966	5,690	.....	5,690	6,225	.....	6,225
Federal Unemployment Tax Act taxes	617	1	616	1,842	14	1,828	1,795	17	1,778
Railroad unemployment taxes	12	.....	12	54	.....	54	16	.....	16
Railroad debt repayment	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Unemployment insurance	2,595	1	2,594	7,586	14	7,572	8,036	17	8,019
Other retirement:									
Federal employees retirement — employee share	346	.....	346	1,814	.....	1,814	1,812	.....	1,812
Non-federal employees retirement	7	.....	7	29	.....	29	30	.....	30
Total—Other retirement	353	.....	353	1,843	.....	1,843	1,843	.....	1,843
Total—Social insurance and retirement receipts	**46,683**	**1**	**46,683**	**237,391**	**17**	**237,374**	**222,956**	**21**	**222,935**
Excise taxes:									
Miscellaneous excise taxes[1]	1,682	23	1,659	7,817	115	7,702	8,176	24	8,151
Airport and airway trust fund	717	24	692	4,828	−22	4,849	4,146	4	4,142
Highway trust fund	1,801	314	1,488	17,458	473	16,985	12,611	210	12,401
Black lung disability trust fund	53	.....	53	259	.....	259	257	.....	257
Total—Excise taxes	**4,254**	**361**	**3,892**	**30,362**	**567**	**29,795**	**25,190**	**239**	**24,951**
Estate and gift taxes	**1,645**	**45**	**1,600**	**10,513**	**247**	**10,266**	**8,718**	**204**	**8,515**
Customs duties	**1,475**	**72**	**1,403**	**7,868**	**551**	**7,317**	**8,020**	**639**	**7,381**
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	1,279	.....	1,279	11,471	.....	11,471	10,060	.....	10,060
Universal service fund	310	.....	310	1,524	.....	1,524	630	.....	630
All other	359	80	279	1,969	94	1,875	[2,3]1,699	14	1,685
Total — Miscellaneous receipts	**1,948**	**80**	**1,868**	**14,964**	**94**	**14,870**	**12,389**	**14**	**12,375**
Total — Receipts	**121,657**	**22,243**	**99,414**	**724,103**	**40,369**	**683,735**	**678,855**	**31,916**	**646,939**
Total — On-budget	**87,301**	**22,243**	**65,058**	**550,585**	**40,369**	**510,217**	**516,448**	**31,916**	**484,531**
Total — Off-budget	**34,356**	.....	**34,356**	**173,518**	.....	**173,518**	**162,407**	.....	**162,407**

[1]Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

[2]Receipts have been decreased and outlays subsequently decreased by $2 million for June 1998 to reflect the reclassification of the "Fisher House Trust Fund" from budgetary to intrabudgetary receipts.

[3]Receipts have been increased and outlays subsequently increased by $57 million and $1 million for September 1998 to reflect adjustments by the Library of Congress and the Peace Corps, respectively.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	40	(* *)	40	181	1	181	184	1	183
House of Representatives	61	(* *)	61	326	1	326	330	1	329
Joint items	9	.....	9	41	.....	41	37	.....	37
Congressional Budget Office	2	.....	2	9	.....	9	10	.....	10
Architect of the Capitol	13	1	12	81	3	78	74	3	72
Library of Congress	28	(* *)	28	306	1	304	[1]320	2	319
Government Printing Office	7	.....	7	59	.....	59	74	.....	74
General Accounting Office	30	.....	30	151	.....	151	141	.....	141
United States Tax Court	2	.....	2	14	.....	14	14	.....	14
Other Legislative Branch agencies	3	.....	3	9	.....	9	8	.....	8
Proprietary receipts from the public	.....	1	−1	.....	3	−3	.....	−2	2
Intrabudgetary transactions	−2	.....	−2	−10	.....	−10	−11	.....	−11
Total—Legislative Branch	**191**	**2**	**189**	**1,168**	**9**	**1,159**	**1,180**	**4**	**1,176**
Judicial Branch:									
Supreme Court of the United States	2	.....	2	13	.....	13	12	.....	12
Courts of Appeals, District Courts, and other judicial services	255	.....	255	1,641	.....	1,641	1,497	.....	1,497
Other	53	.....	53	141	.....	141	125	.....	125
Proprietary receipts from the public	.....	3	−3	.....	6	−6	.....	5	−5
Intrabudgetary transactions	.....	.....	.....	−216	.....	−216	−187	.....	−187
Total—Judicial Branch	**310**	**3**	**308**	**1,579**	**6**	**1,572**	**1,447**	**5**	**1,442**
Department of Agriculture:									
Agricultural Research Service	60	.....	60	337	.....	337	308	.....	308
Cooperative State Research, Education, and Extension Service:									
Research and education activities	38	.....	38	173	.....	173	165	.....	165
Extension activities	28	.....	28	161	.....	161	165	.....	165
Other	3	.....	3	21	.....	21	25	.....	25
Animal and Plant Health Inspection Service	43	.....	43	205	.....	205	204	.....	204
Food Safety and Inspection Service	48	.....	48	244	.....	244	242	.....	242
Agricultural Marketing Service	90	.....	90	473	(* *)	473	316	(* *)	316
Risk Management Agency:									
Administrative and operating expenses	4	.....	4	19	.....	19	57	.....	57
Federal crop insurance corporation fund	125	2	124	956	610	346	796	501	295
Farm Service Agency:									
Salaries and expenses	78	.....	78	166	.....	166	162	.....	162
Commodity Credit Corporation	1,583	918	665	18,627	2,907	15,721	11,242	2,865	8,377
Agricultural credit insurance fund	23	34	−11	291	569	−278	277	661	−384
Other	48	.....	48	67	.....	67	48	.....	48
Total—Farm Service Agency	1,731	951	779	19,152	3,476	15,676	11,728	3,526	8,202
Natural Resources Conservation Service:									
Conservation operations	50	.....	50	282	.....	282	263	.....	263
Other	19	.....	19	112	.....	112	146	.....	146
Rural Development	40	.....	40	250	.....	250	255	.....	255
Rural Housing Service:									
Rural housing insurance fund	76	206	−130	868	895	−27	555	878	−322
Rental assistance program	45	.....	45	225	.....	225	218	.....	218
Other	41	.....	41	−160	.....	−160	206	.....	206
Rural Utilities Service:									
Rural electrification and telecommunications fund	7	121	−114	317	1,175	−858	637	1,009	−372
Rural Development insurance fund	12	23	−11	155	250	−95	157	250	−93
Other	−30	22	−52	4	182	−179	14	85	−71
Foreign Agricultural Service	71	.....	71	295	.....	295	89	.....	89
Food and Nutrition Service:									
Food stamp program	1,471	.....	1,471	8,119	.....	8,119	8,543	.....	8,543
Child nutrition programs	699	.....	699	3,945	.....	3,945	4,003	.....	4,003
Women, infants and children programs	342	.....	342	1,735	.....	1,735	1,660	.....	1,660
Other	27	.....	27	193	.....	193	185	.....	185
Total—Food and Nutrition Service	2,538	.....	2,538	13,993	.....	13,993	14,392	.....	14,392
Forest Service:									
National forest system	70	.....	70	477	.....	477	635	.....	635
Wildland fire management	33	.....	33	240	.....	240	144	.....	144
Forest service permanent appropriations	37	.....	37	210	.....	210	170	.....	170
Other	67	.....	67	481	.....	481	468	.....	468
Total—Forest Service	208	.....	208	1,407	.....	1,407	1,417	.....	1,417
Other	73	3	70	302	17	285	277	15	262
Proprietary receipts from the public	.....	28	−28	.....	319	−319	.....	304	−304
Intrabudgetary transactions	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Total—Department of Agriculture	**5,320**	**1,355**	**3,965**	**39,791**	**6,925**	**32,866**	**32,639**	**6,569**	**26,070**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	38	(* *)	37	172	4	167	171	4	167
Bureau of the Census	48	.....	48	455	.....	455	189	.....	189
Promotion of Industry and Commerce	26	.....	26	155	.....	155	142	.....	142
Science and Technology:									
National Oceanic and Atmospheric Administration	215	1	214	1,018	8	1,010	832	7	825
National Institute of Standards and Technology	55	.....	55	296	.....	296	277	.....	277
Other	1	3	−2	25	11	14	−3	12	−15
Total—Science and Technology	271	4	267	1,339	19	1,320	1,105	19	1,086
Other	6	(* *)	5	40	1	39	51	1	50
Proprietary receipts from the public	.....	1	−1	.....	6	−6	.....	55	−55
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	**388**	**6**	**382**	**2,160**	**30**	**2,130**	**1,658**	**79**	**1,579**
Department of Defense—Military:									
Military Personnel:									
Department of the Army	2,395	.....	2,395	10,686	.....	10,686	11,118	.....	11,118
Department of the Navy	1,941	.....	1,941	9,845	.....	9,845	10,676	.....	10,676
Department of the Air Force	1,535	.....	1,535	7,717	.....	7,717	8,547	.....	8,547
Total—Military Personnel	5,871	.....	5,871	28,247	.....	28,247	30,341	.....	30,341
Operation and Maintenance:									
Department of the Army	1,853	.....	1,853	9,011	.....	9,011	8,906	.....	8,906
Department of the Navy	1,338	.....	1,338	8,925	.....	8,925	8,764	.....	8,764
Department of the Air Force	1,805	.....	1,805	9,947	.....	9,947	9,422	.....	9,422
Defense agencies	1,360	.....	1,360	8,348	.....	8,348	8,945	.....	8,945
Total—Operation and Maintenance	6,356	.....	6,356	36,231	.....	36,231	36,038	.....	36,038
Procurement:									
Department of the Army	563	.....	563	3,192	.....	3,192	3,443	.....	3,443
Department of the Navy	1,313	.....	1,313	7,324	.....	7,324	7,083	.....	7,083
Department of the Air Force	1,622	.....	1,622	7,397	.....	7,397	7,241	.....	7,241
Defense agencies	151	.....	151	1,266	.....	1,266	[2]1,429	.....	1,429
Total—Procurement	3,649	.....	3,649	19,179	.....	19,179	19,196	.....	19,196
Research, Development, Test, and Evaluation:									
Department of the Army	449	.....	449	2,036	.....	2,036	1,907	.....	1,907
Department of the Navy	594	.....	594	2,967	.....	2,967	3,249	.....	3,249
Department of the Air Force	796	.....	796	6,666	.....	6,666	6,163	.....	6,163
Defense agencies	775	.....	775	3,826	.....	3,826	[2]3,805	.....	3,805
Total—Research, Development, Test, and Evaluation	2,613	.....	2,613	15,495	.....	15,495	15,123	.....	15,123
Military Construction:									
Department of the Army	80	.....	80	447	.....	447	478	.....	478
Department of the Navy	74	.....	74	308	.....	308	320	.....	320
Department of the Air Force	66	.....	66	362	.....	362	415	.....	415
Defense agencies	223	.....	223	1,037	.....	1,037	1,463	.....	1,463
Total—Military Construction	442	.....	442	2,154	.....	2,154	2,676	.....	2,676
Family Housing:									
Department of the Army	116	.....	116	492	.....	492	482	.....	482
Department of the Navy	108	.....	108	499	.....	499	530	.....	530
Department of the Air Force	75	.....	75	398	.....	398	402	.....	402
Defense agencies	9	3	6	51	25	25	54	26	27
Revolving and Management Funds:									
Department of the Army	37	.....	37	−90	.....	−90	−26	.....	−26
Department of the Navy	8	.....	8	167	.....	167	465	.....	465
Department of the Air Force	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund	−83	.....	−83	646	.....	646	1,202	.....	1,202
Other	−83	(* *)	−83	−88	1	−89	−255	2	−257
Trust funds:									
Department of the Army	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	4	.....	4	17	.....	17	10	(* *)	10
Department of the Air Force	1	1	(* *)	8	7	(* *)	5	5	(* *)
Defense agencies	−15	.....	−15	89	.....	89	87	.....	87
Proprietary receipts from the public:									
Department of the Army	.....	146	−146	.....	−350	350	.....	−80	80
Department of the Navy	.....	−69	69	.....	−374	374	.....	20	−20
Department of the Air Force	.....	5	−5	.....	34	−34	.....	68	−68
Defense agencies	.....	−58	58	.....	29	−29	.....	101	−101

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:—Continued									
Intrabudgetary transactions:									
Department of the Army	3	.....	3	132	.....	132	85	.....	85
Department of the Navy	770	.....	770	488	.....	488	798	.....	798
Department of the Air Force	11	.....	11	46	.....	46	[3]114	.....	114
Defense agencies	20	.....	20	−65	.....	−65	−61	.....	−61
Offsetting governmental receipts:									
Department of the Army	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	3	−3
Total—Department of Defense—Military	**19,911**	**29**	**19,883**	**104,097**	**−628**	**104,724**	**107,266**	**146**	**107,119**
Department of Education:									
Office of Elementary and Secondary Education:									
Education reform	77	.....	77	364	.....	364	377	.....	377
Education for the disadvantaged	618	.....	618	3,114	.....	3,114	3,640	.....	3,640
Impact aid	282	.....	282	766	.....	766	591	.....	591
School improvement programs	120	.....	120	555	.....	555	641	.....	641
Other	5	.....	5	20	.....	20	21	.....	21
Total—Office of Elementary and Secondary Education	1,101	.....	1,101	4,819	.....	4,819	5,269	.....	5,269
Office of Bilingual Education and Minority Languages Affairs	23	.....	23	124	.....	124	81	.....	81
Office of Special Education and Rehabilitative Services:									
Special education	383	.....	383	1,742	.....	1,742	1,751	.....	1,751
Rehabilitation services and disability research	217	.....	217	1,084	.....	1,084	1,139	.....	1,139
Special institutions for persons with disabilities	13	.....	13	61	.....	61	61	.....	61
Office of Vocational and Adult Education	113	.....	113	597	.....	597	725	.....	725
Office of Postsecondary Education:									
College housing and academic facilities loans	−3	1	−3	−1	25	−26	−15	22	−37
Student financial assistance	1,083	.....	1,083	4,863	.....	4,863	4,518	.....	4,518
Higher education	70	.....	70	359	.....	359	408	.....	408
Howard University	17	.....	17	89	.....	89	83	.....	83
Federal direct student loan program	24	.....	24	166	.....	166	405	.....	405
Federal family education loans	563	.....	563	1,486	.....	1,486	[4]1,204	.....	1,204
Total—Office of Postsecondary Education	1,754	1	1,754	6,961	25	6,936	6,603	22	6,581
Office of Educational Research and Improvement	30	.....	30	178	.....	178	211	.....	211
Departmental Management	23	.....	23	157	.....	157	175	.....	175
Proprietary receipts from the public	.....	4	−4	.....	10	−10	.....	(* *)	(* *)
Total—Department of Education	**3,657**	**5**	**3,652**	**15,723**	**35**	**15,688**	**16,017**	**22**	**15,994**
Department of Energy:									
Atomic Energy Defense Activities:									
Weapons activities	254	.....	254	1,886	.....	1,886	1,728	.....	1,728
Defense environmental restoration and waste management	322	.....	322	2,065	.....	2,065	1,977	.....	1,977
Defense facilities closure projects	57	.....	57	394	.....	394	376	.....	376
Other defense activities	139	.....	139	678	.....	678	648	.....	648
Other	19	.....	19	108	.....	108	67	.....	67
Energy Programs:									
Science	176	.....	176	945	.....	945	831	.....	831
Energy supply	86	.....	86	475	.....	475	890	.....	890
Energy conservation	47	.....	47	250	.....	250	224	.....	224
Other	125	(* *)	124	711	25	686	810	24	785
Total—Energy Programs	433	(* *)	433	2,381	25	2,356	2,754	24	2,730
Power Marketing Administration	123	128	−5	703	772	−68	570	758	−189
Departmental Administration	12	.....	12	66	.....	66	73	.....	73
Proprietary receipts from the public	.....	83	−83	.....	600	−600	.....	834	−834
Intrabudgetary transactions	91	.....	91	−299	.....	−299	−662	.....	−662
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Energy	**1,451**	**211**	**1,240**	**7,983**	**1,397**	**6,587**	**7,531**	**1,617**	**5,914**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	74	(* *)	74	332	2	330	306	2	304
Health Resources and Services Administration	343	1	342	1,553	7	1,546	1,358	4	1,354
Indian Health Services	183	.....	183	1,381	.....	1,381	1,239	.....	1,239
Centers for Disease Control and Prevention	189	.....	189	1,007	.....	1,007	990	.....	990
National Institutes of Health	1,140	.....	1,140	5,318	.....	5,318	4,839	.....	4,839
Substance Abuse and Mental Health Services Administration	180	.....	180	849	.....	849	881	.....	881
Agency for Health Care Policy and Research	11	.....	11	58	.....	58	47	.....	47
Total—Public Health Service	2,119	2	2,117	10,499	9	10,489	9,660	6	9,654
Health Care Financing Administration:									
Grants to States for Medicaid	8,561	.....	8,561	43,788	.....	43,788	41,770	.....	41,770
Payments to health care trust funds	5,221	.....	5,221	27,623	.....	27,623	26,623	.....	26,623
State children's health insurance fund	−14	.....	−14	188	.....	188	.....	.....	.....
Federal hospital insurance trust fund:									
Benefit payments	10,005	.....	10,005	52,140	.....	52,140	56,863	.....	56,863
Administrative expenses	58	.....	58	292	.....	292	502	.....	502
Total—FHI trust fund	10,064	.....	10,064	52,431	.....	52,431	57,365	.....	57,365
Health care fraud and abuse control	52	.....	52	250	.....	250	199	.....	199
Federal supplementary medical insurance trust fund:									
Benefit payments	6,149	.....	6,149	31,758	.....	31,758	32,412	.....	32,412
Administrative expenses	92	.....	92	422	.....	422	600	.....	600
Total—FSMI trust fund	6,240	.....	6,240	32,181	.....	32,181	33,012	.....	33,012
Other	−6	.....	−6	22	.....	22	−35	.....	−35
Total—Health Care Financing Administration	30,119	.....	30,119	156,482	.....	156,482	158,934	.....	158,934
Administration for Children and Families:									
Temporary assistance for needy families	1,386	.....	1,386	5,613	.....	5,613	5,704	.....	5,704
Payments to States for child support enforcement and family support programs	142	.....	142	830	.....	830	610	.....	610
Low income home energy assistance	178	.....	178	612	.....	612	613	.....	613
Refugee and entrant assistance	24	.....	24	128	.....	128	121	.....	121
Child care entitlement to States	178	.....	178	1,038	.....	1,038	847	.....	847
Payments to States for the child care and development block grant	74	.....	74	410	.....	410	398	.....	398
Social services block grant	177	.....	177	806	.....	806	1,055	.....	1,055
Children and families services programs	454	.....	454	2,391	.....	2,391	2,242	.....	2,242
Payments to States for foster care and adoption assistance	393	.....	393	1,942	.....	1,942	1,891	.....	1,891
Other	13	.....	13	139	.....	139	144	.....	144
Total—Administration for Children and Families	3,018	.....	3,018	13,909	.....	13,909	13,625	.....	13,625
Administration on Aging	74	.....	74	376	.....	376	348	.....	348
Other	50	.....	50	246	.....	246	266	.....	266
Proprietary receipts from the public	.....	1,797	−1,797	.....	8,896	−8,896	.....	8,626	−8,626
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	−5,221	.....	−5,221	−25,559	.....	−25,559	−25,093	.....	−25,093
Payments for tax and other credits:									
Federal hospital insurance trust fund	−1	.....	−1	−2,070	.....	−2,070	−1,529	.....	−1,529
Total—Department of Health and Human Services	**30,157**	**1,799**	**28,359**	**153,884**	**8,905**	**144,979**	**156,211**	**8,632**	**147,579**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds	1	3	−2	6	18	−12	19	24	−5
Credit accounts:									
Federal housing administration fund	2,692	2,602	90	6,037	5,889	148	3,777	4,796	−1,019
Housing for the elderly or handicapped fund	(* *)	124	−124	179	303	−124	113	270	−157
Other	.....	.....	.....	(* *)	.....	(* *)	305	.....	305
Rent supplement payments	5	.....	5	24	.....	24	19	.....	19
Homeownership assistance	3	.....	3	17	.....	17	27	.....	27
Rental housing assistance	53	.....	53	263	.....	263	261	.....	261
Rental housing development grants	.....	.....	.....	.....	.....	.....	.....	.....	.....
Low-rent public housing	17	.....	17	338	.....	338	345	.....	345
Public housing grants	1	.....	1	5	.....	5	6	.....	6
College housing grants	1	.....	1	6	.....	6	8	.....	8
Lower income housing assistance	727	.....	727	3,115	.....	3,115	4,330	.....	4,330
Section 8 contract renewals	.....	.....	.....	(* *)	.....	(* *)	.....	.....	.....
Other	134	.....	134	792	.....	792	338	.....	338
Total—Housing Programs	3,634	2,730	904	10,784	6,210	4,574	9,547	5,089	4,457
Public and Indian Housing Programs:									
Low-rent public housing—loans and other expenses	3	(* *)	3	206	181	24	221	187	34
Payments for operation of low-income housing projects	232	.....	232	1,191	.....	1,191	1,255	.....	1,255
Community Partnerships Against Crime	17	.....	17	101	.....	101	123	.....	123
Other	462	.....	462	4,543	.....	4,543	4,409	.....	4,409
Total—Public and Indian Housing Programs	714	(* *)	714	6,041	181	5,859	6,007	187	5,820
Government National Mortgage Association:									
Management and liquidating functions fund	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Guarantees of mortgage-backed securities	10	88	−77	92	219	−127	78	356	−278
Total—Government National Mortgage Association	10	88	−77	92	219	−127	78	356	−278
Community Planning and Development:									
Community development grants	361	.....	361	1,920	.....	1,920	1,897	.....	1,897
Home investment partnerships program	95	.....	95	536	.....	536	508	.....	508
Other	21	8	13	91	48	43	109	35	74
Total—Community Planning and Development	477	8	469	2,548	48	2,499	2,514	35	2,479
Management and Administration	86	.....	86	448	.....	448	196	.....	196
Other	4	.....	4	19	.....	19	19	.....	19
Proprietary receipts from the public	.....	162	−162	.....	196	−196	.....	217	−217
Offsetting governmental receipts	.....	(* *)	(* *)	.....	8	−8	.....	8	−8
Total—Department of Housing and Urban Development	**4,924**	**2,987**	**1,937**	**19,931**	**6,863**	**13,069**	**18,360**	**5,893**	**12,467**
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	35	.....	35	238	.....	238	247	.....	247
Other	−24	1	−25	170	6	163	157	5	152
Minerals Management Service	58	.....	58	247	.....	247	304	.....	304
Office of Surface Mining Reclamation and Enforcement	24	.....	24	197	.....	197	157	.....	157
Total—Land and Minerals Management	93	1	92	852	6	845	865	5	860
Water and Science:									
Bureau of Reclamation:									
Water and related resources	42	.....	42	233	.....	233	222	.....	222
Other	13	31	−18	68	106	−38	149	82	67
United States Geological Survey	49	.....	49	324	.....	324	335	.....	335
Other	1	.....	1	20	.....	20	34	.....	34
Total—Water and Science	106	31	74	644	106	538	740	82	658
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	17	.....	17	434	.....	434	504	.....	504
National Park Service	151	.....	151	729	.....	729	703	.....	703
Total—Fish and Wildlife and Parks	167	.....	167	1,164	.....	1,164	1,207	.....	1,207

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs	196	1	195	970	3	967	935	3	932
Departmental Offices:									
Insular affairs	6	.....	6	148	.....	148	155	.....	155
Office of Special Trustee for American Indians	20	.....	20	159	.....	159	250	.....	250
Other	395	3	392	664	14	650	92	4	89
Proprietary receipts from the public	.....	146	−146	.....	819	−819	.....	844	−844
Intrabudgetary transactions	25	.....	25	−81	.....	−81	−139	.....	−139
Total—Department of the Interior	**1,008**	**182**	**826**	**4,519**	**948**	**3,571**	**4,104**	**938**	**3,166**
Department of Justice:									
General Administration	−74	.....	−74	349	.....	349	247	.....	247
Legal Activities and United States Marshals:									
United States Attorneys	101	.....	101	409	.....	409	388	.....	388
Other	163	.....	163	899	.....	899	[5]796	.....	796
Federal Bureau of Investigation	278	.....	278	1,226	.....	1,226	1,270	.....	1,270
Drug Enforcement Administration	89	.....	89	463	.....	463	389	.....	389
Immigration and Naturalization Service	281	.....	281	1,426	.....	1,426	1,441	.....	1,441
Federal Prison System	253	15	237	1,344	77	1,267	1,300	70	1,230
Office of Justice Programs:									
Violent crime reduction programs	133	.....	133	604	.....	604	343	.....	343
Community oriented policing services	73	.....	73	482	.....	482	368	.....	368
Other	90	.....	90	263	.....	263	441	.....	441
Other	62	.....	62	162	.....	162	124	.....	124
Intrabudgetary transactions	−4	.....	−4	−19	.....	−19	−21	.....	−21
Offsetting governmental receipts	.....	107	−107	.....	427	−427	.....	456	−456
Total—Department of Justice	**1,444**	**123**	**1,322**	**7,608**	**504**	**7,104**	**7,086**	**527**	**6,560**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	320	.....	320	1,784	.....	1,784	1,707	.....	1,707
Welfare to work jobs	17	.....	17	64	.....	64	.....	.....	.....
Community service employment for older Americans	33	.....	33	168	.....	168	188	.....	188
Federal unemployment benefits and allowances	25	.....	25	122	.....	122	123	.....	123
State unemployment insurance and employment service operations	47	.....	47	55	.....	55	77	.....	77
Advances to the unemployment trust fund and other funds	.....	.....	.....	.....	.....	.....	10	.....	10
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,099	.....	2,099	8,704	.....	8,704	8,246	.....	8,246
State administrative expenses	239	.....	239	1,370	.....	1,370	1,291	.....	1,291
Federal administrative expenses	39	.....	39	103	.....	103	105	.....	105
Veterans employment and training	13	.....	13	74	.....	74	77	.....	77
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	(* *)	.....	(* *)	1	.....	1	1	.....	1
Total—Unemployment trust fund	2,389	.....	2,389	10,253	.....	10,253	9,720	.....	9,720
Other	6	.....	6	37	.....	37	37	.....	37
Total—Employment and Training Administration	2,837	.....	2,837	12,482	.....	12,482	11,862	.....	11,862
Pension Benefit Guaranty Corporation	102	317	−215	486	602	−115	426	893	−467
Employment Standards Administration:									
Salaries and expenses	18	.....	18	126	.....	126	126	.....	126
Special benefits	−117	.....	−117	−238	.....	−238	−238	.....	−238
Black lung disability trust fund	40	.....	40	197	.....	197	209	.....	209
Other	11	.....	11	62	.....	62	64	.....	64
Occupational Safety and Health Administration	28	.....	28	141	.....	141	143	.....	143
Bureau of Labor Statistics	57	.....	57	141	.....	141	133	.....	133
Other	40	.....	40	201	.....	201	191	.....	191
Proprietary receipts from the public	.....	(* *)	(* *)	.....	1	−1	.....	1	−1
Intrabudgetary transactions	−48	.....	−48	−173	.....	−173	−231	.....	−231
Total—Department of Labor	**2,968**	**317**	**2,651**	**13,425**	**603**	**12,822**	**12,685**	**894**	**11,791**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	167	.....	167	777	.....	777	683	.....	683
International information programs	30	.....	30	168	.....	168	170	.....	170
Security and maintenance of United States missions	39	.....	39	257	.....	257	123	.....	123
Payment to Foreign Service retirement and disability fund	.....	.....	.....	94	.....	94	130	.....	130
Foreign Service retirement and disability fund	46	.....	46	221	.....	221	215	.....	215
Other	44	.....	44	205	.....	205	177	.....	177
Total—Administration of Foreign Affairs	325	.....	325	1,722	.....	1,722	1,499	.....	1,499
International Organizations and Conferences	39	.....	39	844	.....	844	686	.....	686
Migration and refugee assistance	60	.....	60	312	.....	312	322	.....	322
Other	61	.....	61	248	.....	248	215	.....	215
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	−1
Intrabudgetary transactions	(* *)	.....	(* *)	−138	.....	−138	−176	.....	−176
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	**485**	**(* *)**	**485**	**2,988**	**(* *)**	**2,987**	**2,546**	**1**	**2,546**
Department of Transportation:									
Coast Guard:									
Operating expenses	214	.....	214	1,106	.....	1,106	1,152	.....	1,152
Acquisition, construction, and improvements	25	.....	25	129	.....	129	150	.....	150
Retired pay	55	.....	55	259	.....	259	252	.....	252
Other	26	(* *)	26	103	2	101	86	2	84
Total—Coast Guard	320	(* *)	319	1,597	2	1,595	1,639	2	1,637
Federal Aviation Administration:									
Operations	46	.....	46	609	.....	609	1,411	.....	1,411
Airport and airway trust fund:									
Grants-in-aid for airports	97	.....	97	673	.....	673	657	.....	657
Facilities and equipment	178	.....	178	838	.....	838	893	.....	893
Research, engineering, and development	15	.....	15	80	.....	80	83	.....	83
Trust fund share of FAA operations	343	.....	343	1,721	.....	1,721	803	.....	803
Total—Airport and airway trust fund	633	.....	633	3,312	.....	3,312	2,438	.....	2,438
Other	−2	(* *)	−2	−1	(* *)	−1	−3	(* *)	−3
Total—Federal Aviation Administration	678	(* *)	678	3,920	(* *)	3,920	3,846	(* *)	3,846
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,163	.....	1,163	8,471	.....	8,471	7,820	.....	7,820
Other	17	5	12	43	13	30	49	8	40
Other programs	10	.....	10	78	.....	78	167	.....	167
Total—Federal Highway Administration	1,190	5	1,185	8,592	13	8,579	8,036	8	8,028
National Highway Traffic Safety Administration	12	.....	12	118	.....	118	138	.....	138
Federal Railroad Administration:									
Capital grants to the National Railroad Passenger Corporation	(* *)	.....	(* *)	244	.....	244	393	.....	393
Other	14	(* *)	14	82	3	79	277	3	274
Total—Federal Railroad Administration	14	(* *)	14	325	3	323	670	3	667
Federal Transit Administration:									
Formula grants	108	.....	108	−1,451	.....	−1,451	−432	.....	−432
Discretionary grants	112	.....	112	608	.....	608	745	.....	745
Trust fund share of expenses	.....	.....	.....	4,252	.....	4,252	1,328	.....	1,328
Other	23	.....	23	−1,842	.....	−1,842	161	.....	161
Total—Federal Transit Administration	244	.....	244	1,567	.....	1,567	1,802	.....	1,802
Maritime Administration	37	2	35	212	19	193	240	175	64
Other	25	1	24	98	5	93	77	5	72
Proprietary receipts from the public	.....	2	−2	.....	5	−5	.....	6	−6
Intrabudgetary transactions	−14	.....	−14	−14	.....	−14	−27	.....	−27
Offsetting governmental receipts	.....	11	−11	.....	64	−64	.....	60	−60
Total—Department of Transportation	**2,505**	**21**	**2,484**	**16,416**	**111**	**16,305**	**16,419**	**260**	**16,159**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−123	71	−194	−296	330	−626	−268	354	−621
Other	68	.....	68	305	.....	305	185	.....	185
Financial Management Service:									
Salaries and expenses	19	.....	19	83	.....	83	93	.....	93
Payment to the Resolution Funding Corporation	.....	.....	.....	1,164	.....	1,164	1,164	.....	1,164
Net interest paid to loan guarantee financing accounts	22	.....	22	25	.....	25	592	.....	592
Claims, judgements, and relief acts	75	.....	75	977	.....	977	271	.....	271
Other	25	.....	25	51	.....	51	7	.....	7
Total—Financial Management Service	141	.....	141	2,299	.....	2,299	2,127	.....	2,127
Federal Financing Bank	−105	.....	−105	1,251	.....	1,251	[6]121	.....	121
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses	35	.....	35	214	.....	214	197	.....	197
Internal revenue collections for Puerto Rico	17	.....	17	102	.....	102	113	.....	113
United States Customs Service	162	.....	162	935	.....	935	880	.....	880
Bureau of Engraving and Printing	−5	.....	−5	−1	.....	−1	29	.....	29
United States Mint	67	30	38	337	810	−473	259	425	−166
Bureau of the Public Debt	47	.....	47	151	.....	151	108	.....	108
Internal Revenue Service:									
Processing, assistance, and management	257	.....	257	1,100	.....	1,100	976	.....	976
Tax law enforcement	242	.....	242	1,334	.....	1,334	1,417	.....	1,417
Information systems	134	.....	134	648	.....	648	488	.....	488
Payment where earned income credit exceeds liability for tax	12,128	.....	12,128	13,183	.....	13,183	11,662	.....	11,662
Payment where child credit exceeds liability for tax	.....	.....	.....	.....	.....	.....	.....	.....	.....
Refunding internal revenue collections, interest	32	.....	32	1,237	.....	1,237	873	.....	873
Other	13	1	12	47	3	44	7	3	4
Total—Internal Revenue Service	12,806	1	12,805	17,549	3	17,546	15,422	3	15,420
United States Secret Service	57	.....	57	285	.....	285	265	.....	265
Comptroller of the Currency	35	125	−90	172	205	−33	152	196	−45
Office of Thrift Supervison	12	64	−52	61	68	−7	56	72	−15
Interest on the public debt:									
Public issues (accrual basis)	17,464	.....	17,464	96,034	.....	96,034	100,780	.....	100,780
Special issues (cash basis)	2,407	.....	2,407	59,642	.....	59,642	57,978	.....	57,978
Total—Interest on the public debt	19,870	.....	19,870	155,675	.....	155,675	158,758	.....	158,758
Other	12	.....	12	49	.....	49	32	.....	32
Proprietary receipts from the public	.....	1,428	−1,428	.....	2,714	−2,714	.....	[7]1,899	−1,899
Intrabudgetary transactions	−264	.....	−264	−1,705	.....	−1,705	[6]-1,774	.....	−1,774
Offsetting govemmental receipts	.....	117	−117	.....	511	−511	.....	556	−556
Total—Department of the Treasury	**32,834**	**1,836**	**30,998**	**177,384**	**4,642**	**172,742**	**176,662**	**3,504**	**173,157**
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,651	.....	1,651	7,438	.....	7,438	7,219	.....	7,219
Other	51	21	30	276	109	167	243	89	153
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	25	.....	25	183	.....	183	179	71	108
Loan guaranty revolving fund	118	104	14	556	574	−18	874	817	57
Other	41	38	3	208	205	3	228	236	−8
Compensation, pensions, and burial benefits	1,789	.....	1,789	8,633	.....	8,633	9,838	.....	9,838
Readjustment benefits	122	.....	122	630	.....	630	616	.....	616
Insurance funds:									
National service life	93	.....	93	469	.....	469	471	.....	471
United States Government Life	1	.....	1	4	.....	4	5	.....	5
Veterans special life	11	2	9	58	85	−27	70	86	−16
Other	3	.....	3	11	.....	11	48	.....	48
Total—Veterans Benefits Administration	2,203	145	2,058	10,752	864	9,888	12,330	1,210	11,120
Construction	39	(* *)	39	221	(* *)	221	187	(* *)	187
Departmental Administration	−59	.....	−59	476	.....	476	452	.....	452
Proprietary receipts from the public:									
National service life	.....	17	−17	.....	87	−87	.....	91	−91
United States Government Life	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	138	−138	.....	277	−277	.....	283	−283
Intrabudgetary transactions	(* *)	.....	(* *)	−6	.....	−6	−31	.....	−31
Total—Department of Veterans Affairs	**3,884**	**321**	**3,562**	**19,157**	**1,338**	**17,819**	**20,399**	**1,673**	**18,726**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Corps of Engineers:									
Construction, general	77	.....	77	438	.....	438	471	.....	471
Operation and maintenance, general	137	.....	137	[8]613	.....	613	470	.....	470
Flood control	43	.....	43	332	.....	332	173	.....	173
Harbor maintenance trust fund	.....	.....	.....	[8]83	.....	83	207	.....	207
Other	78	.....	78	496	.....	496	395	.....	395
Proprietary receipts from the public	.....	23	−23	.....	106	−106	.....	100	−100
Total—Corps of Engineers	**335**	**23**	**312**	**1,962**	**106**	**1,857**	**1,715**	**100**	**1,615**
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund	.....	.....	.....	15,250	.....	15,250	15,119	.....	15,119
Military retirement fund	2,665	.....	2,665	13,198	.....	13,198	12,857	.....	12,857
Educational Benefits	20	.....	20	89	.....	89	72	.....	72
Other	12	.....	12	61	.....	61	56	.....	56
Proprietary receipts from the public	.....	2	−2	.....	3	−3	.....	7	−7
Intrabudgetary transactions	−14	.....	−14	−15,315	.....	−15,315	−15,196	.....	−15,196
Total—Other Defense Civil Programs	**2,684**	**2**	**2,682**	**13,283**	**3**	**13,281**	**12,909**	**7**	**12,901**
Environmental Protection Agency:									
Science and technology	43	.....	43	256	.....	256	202	.....	202
Environmental programs and management	149	.....	149	788	.....	788	751	.....	751
State and tribal assistance grants	209	.....	209	1,012	.....	1,012	933	.....	933
Hazardous substance superfund	131	.....	131	638	.....	638	607	.....	607
Other	7	1	7	387	17	370	[5]319	17	302
Proprietary receipts from the public	.....	21	−21	.....	130	−130	.....	98	−98
Intrabudgetary transactions	.....	.....	.....	−325	.....	−325	−250	.....	−250
Offsetting governmental receipts	.....	2	−2	.....	5	−5	.....	4	−4
Total—Environmental Protection Agency	**539**	**24**	**516**	**2,755**	**151**	**2,603**	**2,562**	**119**	**2,442**
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	22	.....	22	18	.....	18
Office of Management and Budget	16	.....	16	24	.....	24	[2]24	.....	24
Unanticipated needs	20	.....	20	137	.....	137	.....	.....	.....
Other	34	.....	34	74	(* *)	74	[2]45	(* *)	45
Total—Executive Office of the President	**74**	**.....**	**74**	**257**	**(* *)**	**257**	**87**	**(* *)**	**87**
Federal Emergency Management Agency:									
Public enterprise funds	37	39	−2	443	145	298	100	298	−198
Disaster relief	212	.....	212	2,018	.....	2,018	793	.....	793
Emergency management planning and assistance	−7	.....	−7	74	.....	74	93	.....	93
Other	35	.....	35	109	.....	109	117	.....	117
Proprietary receipts from the public	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	7	−7
Total—Federal Emergency Management Agency	**277**	**39**	**238**	**2,644**	**145**	**2,500**	**1,102**	**305**	**798**
General Services Administration:									
Real Property Activities	101	.....	101	64	.....	64	232	.....	232
Supply and Technology Activities	−132	.....	−132	−178	.....	−178	−121	.....	−121
General Activities	−32	.....	−32	65	.....	65	55	.....	55
Proprietary receipts from the public	.....	(* *)	(* *)	.....	5	−5	.....	[7]4	−4
Total—General Services Administration	**−62**	**(* *)**	**−62**	**−49**	**5**	**−54**	**165**	**4**	**161**
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	54	80	−27	129	197	−68	149	241	−92
Foreign military financing program	97	.....	97	2,427	.....	2,427	2,507	.....	2,507
Economic support fund	57	.....	57	1,488	.....	1,488	1,506	.....	1,506
Other	27	.....	27	96	.....	96	53	.....	53
Proprietary receipts from the public	.....	134	−134	.....	153	−153	.....	296	−296
Total—International Security Assistance	233	215	19	4,140	350	3,790	4,215	537	3,678
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	506	.....	506	470	.....	470
International organizations and programs	10	.....	10	31	.....	31	14	.....	14
Other	127	.....	127	225	.....	225	252	.....	252
Total—Multilateral Assistance	138	.....	138	763	.....	763	735	.....	735

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:—Continued									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans	−1	52	−53	(* *)	424	−424	−2	697	−699
Sustainable development assistance program	93	.....	93	516	.....	516	904	.....	904
Assistance for the new independent States of the Former Soviet Union	82	.....	82	244	.....	244	154	.....	154
Operating expenses	26	.....	26	179	.....	179	187	.....	187
Payment to the Foreign Service retirement and disability fund	.....	.....	.....	45	.....	45	44	.....	44
Other	176	10	166	563	43	520	234	36	198
Proprietary receipts from the public	.....	−1	1	.....	.....	.....	.....	1	−1
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Agency for International Development	376	61	315	1,546	467	1,079	1,522	734	788
Overseas Private Investment Corporation	15	54	−38	29	134	−106	38	138	−100
Peace Corps	15	(* *)	15	105	(* *)	105	[9]95	.....	95
Other	5	.....	5	29	.....	29	24	.....	24
Total—International Development Assistance	412	115	297	1,708	601	1,107	1,679	872	807
International Monetary Programs	404	.....	404	132	.....	132	179	.....	179
Military Sales Programs:									
Foreign military sales trust fund	863	.....	863	5,063	.....	5,063	5,929	.....	5,929
Other	(* *)	2	−2	4	2	2	7	15	−8
Proprietary receipts from the public	.....	743	−743	.....	4,748	−4,748	.....	6,072	−6,072
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—International Assistance Program	**2,050**	**1,075**	**975**	**11,811**	**5,701**	**6,109**	**12,745**	**7,496**	**5,249**
National Aeronautics and Space Administration:									
Human space flight	348	.....	348	2,186	.....	2,186	2,246	.....	2,246
Science, aeronautics, and technology	358	.....	358	2,312	.....	2,312	2,502	.....	2,502
Mission support	180	.....	180	1,002	.....	1,002	1,088	.....	1,088
Other	3	.....	3	30	.....	30	76	.....	76
Total—National Aeronautics and Space Administration	**889**	.....	**889**	**5,529**	.....	**5,529**	**5,912**	.....	**5,912**
National Science Foundation:									
Research and related activities	162	.....	162	1,054	.....	1,054	1,006	.....	1,006
Education and human resources	40	.....	40	100	.....	100	147	.....	147
Other	45	.....	45	109	.....	109	96	.....	96
Total—National Science Foundation	**247**	.....	**247**	**1,263**	.....	**1,263**	**1,249**	.....	**1,249**
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	401	.....	401	1,695	.....	1,695	1,542	.....	1,542
Payment to civil service retirement and disability fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,628	.....	3,628	18,082	.....	18,082	17,648	.....	17,648
Employees life insurance fund	134	385	−251	672	1,240	−569	686	1,335	−649
Employees and retired employees health benefits fund	1,403	1,500	−97	7,298	7,285	13	6,788	6,613	175
Other	15	.....	15	79	.....	79	32	.....	32
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−2	.....	−2	−11	.....	−11	−11	.....	−11
Total—Office of Personnel Management	**5,579**	**1,885**	**3,694**	**27,814**	**8,525**	**19,288**	**26,685**	**7,948**	**18,737**

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	13	32	−19	163	161	2	201	189	12
Disaster loan fund	18	20	−2	138	97	41	122	110	12
Other	2	1	1	9	4	5	6	6	(* *)
Other	42	(* *)	42	220	(* *)	220	204	(* *)	204
Proprietary receipts from the public	.....	849	−849	.....	849	−849	.....	.....	.....
Total—Small Business Administration	**74**	**902**	**−828**	**530**	**1,112**	**−582**	**533**	**305**	**228**
Social Security Administration:									
Payments to social security trust funds	13	.....	13	6,313	.....	6,313	4,872	.....	4,872
Special benefits for disabled coal miners	47	.....	47	233	.....	233	251	.....	251
Supplemental security income program	2,516	.....	2,516	12,499	.....	12,499	14,220	.....	14,220
Office of the Inspector General	1	.....	1	−3	.....	−3	4	.....	4
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	27,648	.....	27,648	137,519	.....	137,519	133,729	.....	133,729
Administrative expenses	359	.....	359	1,853	.....	1,853	832	.....	832
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	28,007	.....	28,007	139,371	.....	139,371	134,561	.....	134,561
Federal disability insurance trust fund (off-budget):									
Benefit payments	4,162	.....	4,162	20,502	.....	20,502	19,421	.....	19,421
Administrative expenses	5	.....	5	30	.....	30	630	.....	630
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—FDI trust fund	4,167	.....	4,167	20,532	.....	20,532	20,051	.....	20,051
Proprietary receipts from the public:									
On-budget	.....	109	−109	.....	448	−448	.....	439	−439
Off-budget	.....	9	−9	.....	10	−10	.....	6	−6
Intrabudgetary transactions:									
On-budget	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget[10]	−13	.....	−13	−6,312	.....	−6,312	−4,872	.....	−4,872
Total—Social Security Administration	**34,739**	**118**	**34,621**	**172,634**	**458**	**172,176**	**169,087**	**445**	**168,642**
Other independent agencies:									
Appalachian Regional Commission	10	(* *)	9	64	1	63	78	1	77
Broadcasting Board of Governors	30	.....	30	174	.....	174	164	.....	164
Corporation for National and Community Service	61	.....	61	242	.....	242	235	.....	235
Corporation for Public Broadcasting	.....	.....	.....	250	.....	250	250	.....	250
District of Columbia:									
Courts	.....	.....	.....	69	.....	69	101	.....	101
Corrections	.....	.....	.....	38	.....	38	471	.....	471
General and special payments	−1	.....	−1	246	.....	246	200	(* *)	200
Financing	.....	.....	.....	.....	.....	.....	.....	12	−12
Equal Employment Opportunity Commission	19	(* *)	19	101	(* *)	101	109	(* *)	108
Export-Import Bank of the United States	62	69	−7	407	449	−42	368	143	225
Federal Communications Commission:									
Universal service fund	226	.....	226	992	.....	992	480	.....	480
Spectrum auction subsidies	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	7	2	5	68	12	56	55	16	39
Federal Deposit Insurance Corporation:									
Bank insurance fund	76	270	−194	762	1,186	−424	414	918	−503
Savings association insurance fund	8	52	−45	43	177	−135	32	189	−157
FSLIC resolution fund:									
Resolution Trust Corporation closeout	29	97	−69	154	2,054	−1,899	217	868	−651
Other	1	10	−9	60	86	−26	21	243	−221
Office of Inspector General	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Federal Deposit Insurance Corporation	113	430	−317	1,019	3,503	−2,484	685	2,217	−1,533
Federal Drug Control Programs	10	.....	10	45	.....	45	29	.....	29
Legal Services Corporation	24	.....	24	121	.....	121	118	.....	118
National Archives and Records Administration	31	(* *)	31	91	1	90	98	(* *)	98
National Credit Union Administration	14	27	−13	165	94	72	175	85	90

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	8	.....	8	43	.....	43	38	.....	38
National Endowment for the Humanities	10	.....	10	45	.....	45	44	.....	44
Institute of Museum and Library Services	17	.....	17	69	.....	69	71	.....	71
National Labor Relations Board	14	.....	14	74	.....	74	77	.....	77
Nuclear Regulatory Commission	37	73	−36	197	201	−4	206	213	−7
Panama Canal Commission	63	59	3	279	318	−39	282	302	−20
Postal Service:									
Public enterprise funds (off-budget)	4,638	4,857	−219	25,422	26,397	−975	24,247	25,940	−1,693
Payment to the Postal Service fund	.....	.....	.....	.....	.....	.....	43	.....	43
Railroad Retirement Board:									
Federal windfall subsidy	16	.....	16	79	.....	79	86	.....	86
Federal payments to the railroad retirement accounts	27	.....	27	186	.....	186	128	.....	128
Railroad unemployment insurance trust fund:									
Benefit payments	8	.....	8	32	.....	32	29	.....	29
Administrative expenses	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Rail industry pension fund:									
Benefit payments	248	.....	248	1,215	.....	1,215	1,212	.....	1,212
Advances from FOASDI fund	−94	.....	−94	−466	.....	−466	−466	.....	−466
OASDI certifications	94	.....	94	466	.....	466	467	.....	467
Administrative expenses	7	.....	7	37	.....	37	36	.....	36
Interest on refunds of taxes	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Other	(* *)	.....	(* *)	2	.....	2	2	.....	2
Supplemental annuity pension fund:									
Benefit payments	6	.....	6	32	.....	32	33	.....	33
Interest on refund of taxes	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Railroad Social Security equivalent benefit account:									
Benefit payments	422	.....	422	2,114	.....	2,114	2,107	.....	2,107
Interest on refund of taxes	.....	.....	.....	(* *)	.....	(* *)	1	.....	1
Other	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−27	.....	−27	−186	.....	−186	−128	.....	−128
Total—Railroad Retirement Board	707	.....	707	3,512	.....	3,512	3,509	.....	3,509
Securities and Exchange Commission	10	.....	10	44	.....	44	9	.....	9
Smithsonian Institution	39	.....	39	199	.....	199	193	.....	193
Tennessee Valley Authority	534	755	−221	3,691	3,735	−44	3,844	4,197	−354
United States Enrichment Corporation Fund	(* *)	(* *)	(* *)	(* *)	−1	1	473	550	−77
Other	102	23	79	699	151	548	623	211	413
Total—Other independent agencies	**6,784**	**6,295**	**490**	**38,366**	**34,862**	**3,504**	**37,273**	**33,887**	**3,386**
Undistributed offsetting receipts:									
Other interest	.....	.....	.....	.....	1	−1	.....	1	−1
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	−147	.....	−147	−781	.....	−781	−764	.....	−764
Postal Service employer contributions	−51	.....	−51	−254	.....	−254	−254	.....	−254
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−9	.....	−9	−48	.....	−48	−49	.....	−49
Other Defense Civil Programs:									
Military retirement fund	−854	.....	−854	−4,267	.....	−4,267	−4,316	.....	−4,316
Office of Personnel Management:									
Civil service retirement and disability fund	−891	.....	−891	−4,828	.....	−4,828	−4,650	.....	−4,650
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	−491	.....	−491	−2,453	.....	−2,453	−2,303	.....	−2,303
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	−78	.....	−78	−389	.....	−389	−366	.....	−366
Payments for military service credits	.....	.....	.....	(* *)	.....	(* *)	.....	.....	.....
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	−2,522	.....	−2,522	−13,020	.....	−13,020	−12,701	.....	−12,701

Table 5. Outlays of the U.S. Government, February 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund	−11	.....	−11	−17	.....	−17	1	.....	1
Department of Health and Human Services:									
Federal hospital insurance trust fund	−25	.....	−25	−4,493	.....	−4,493	−4,497	.....	−4,497
Federal supplementary medical insurance trust fund	−17	.....	−17	−1,367	.....	−1,367	−1,268	.....	−1,268
Department of Labor:									
Unemployment trust fund	−7	.....	−7	−2,380	.....	−2,380	−2,104	.....	−2,104
Department of State:									
Foreign Service retirement and disability fund	(* *)	.....	(* *)	−351	.....	−351	−343	.....	−343
United States Information Agency	(* *)	.....	(* *)	−1	.....	−1	(* *)	.....	(* *)
Department of Transportation:									
Oil spill liability trust fund	−1	.....	−1	−3	.....	−3	−3	.....	−3
Airport and airway trust fund	−2	.....	−2	−312	.....	−312	−235	.....	−235
Highway trust fund	.....	.....	.....	.....	.....	.....	−706	.....	−706
Department of Veterans Affairs:									
National service life insurance fund	(* *)	.....	(* *)	−470	.....	−470	−488	.....	−488
United States government life insurance fund	(* *)	.....	(* *)	−3	.....	−3	−3	.....	−3
Corps of Engineers	−19	.....	−19	−21	.....	−21	−9	.....	−9
Other Defense Civil Programs:									
Military retirement fund	−1,105	.....	−1,105	−6,027	.....	−6,027	−6,104	.....	−6,104
Educational benefits fund	−8	.....	−8	−19	.....	−19	−20	.....	−20
Armed Forces Retirement Home	−1	.....	−1	−2	.....	−2	−2	.....	−2
Environmental Protection Agency	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
National Aeronautics and Space Administration	.....	.....	.....	(* *)	.....	(* *)	−1	.....	−1
Office of Personnel Management:									
Civil service retirement and disability fund	−24	.....	−24	−17,266	.....	−17,266	−15,704	.....	−15,704
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund	−78	.....	−78	−22,667	.....	−22,667	−20,359	.....	−20,359
Federal disability insurance trust fund	−13	.....	−13	−2,506	.....	−2,506	−2,100	.....	−2,100
Independent agencies:									
Railroad Retirement Board	[11]295	.....	295	−92	.....	−92	−633	.....	−633
Other	−36	.....	−36	−43	.....	−43	−8	.....	−8
Other	−57	.....	−57	−83	.....	−83	−70	.....	−70
Total—Interest received by trust funds	−1,110	.....	−1,110	−58,124	.....	−58,124	−54,658	.....	−54,658
Rents and royalties on the outer continental shelf lands	.....	178	−178	.....	1,178	−1,178	.....	1,776	−1,776
Sale of major assets	.....	.....	.....	.....	.....	.....	.....	6	−6
Spectrum auction proceeds	.....	.....	.....	.....	281	−281	.....	724	−724
Total—Undistributed offsetting receipts	**−3,632**	**178**	**−3,810**	**−71,144**	**1,459**	**−72,603**	**−67,359**	**2,507**	**−69,866**
Total outlays	**162,018**	**19,737**	**142,281**	**795,467**	**84,213**	**711,254**	**786,876**	**83,888**	**702,988**
Total on-budget	**125,878**	**14,870**	**111,008**	**644,469**	**57,806**	**586,663**	**638,018**	**57,942**	**580,076**
Total off-budget	**36,140**	**4,866**	**31,273**	**150,998**	**26,407**	**124,591**	**148,858**	**25,946**	**122,912**
Total surplus (+) or deficit			**−42,867**			**−27,519**			**−56,049**
Total on-budget			**−45,949**			**−76,446**			**−95,545**
Total off-budget			**+3,082**			**+48,927**			**+39,496**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	20,931	22,112
Intrabudgetary transactions	123,052	116,884
Governmental receipts	1,496	2,032
Total receipts offset against outlays	145,479	141,028

[1]Outlays have been increased and receipts subsequently increased by $57 million for September 1998 to reflect an adjustment by the Library of Congress.

[2]Outlays for Department of Defense—Military have decreased and outlays for the Executive Office of the President have increased by $9 million for September 1998 to reflect an adjustment by the Department of Defense.

[3]Outlays have been decreased and receipts subsequently decreased by $2 million for June 1998 to reflect the reclassification of the "Fisher House Trust Fund" from budgetary to intrabudgetary receipts.

[4]Outlays for have increased by $971 million for September 1998 to reflect an adjustment by the Department of Education.

[5]Outlays for the Department of Justice have been increased and outlays for the Environmental Protection Agency have been subsequently decreased by $6 million in September 1998 to reflect an adjustment by the Department of Justice.

[5]Outlays for the Fedreal Financing Bank have been increased and intrabudgetary transactions have been subsequently increased by $2,206 million to reflect an adjustment by the Federal Financing Bank.

[7]Outlays for the Department of the Treasury increased and outlays for General Services Administration have been subsequently decreased by $41 million in September 1998 to reflect an adjustment by the General Services Administration.

[8]Includes a prior period adjustment.

[9]Outlays have been increased and receipts subsequantly increased by $1 million for September 1998 to reflect an adjustment by the Peace Corps.

[10]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[11]Includes $369 million to mark zero coupon bonds to market value.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1999 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	11,828	95,753	107,522	5,511,193	5,595,117	5,606,946
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	11,828	95,753	107,522	5,526,193	5,610,117	5,621,946
Plus premium on public debt securities	−15	−83	576	2,202	2,134	2,119
Less discount on public debt securities	1,774	−941	655	79,051	76,335	78,109
Total public debt securities net of Premium and discount	10,039	96,611	107,443	5,449,345	5,535,917	5,545,956
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	−177	−612	−2,816	29,372	28,937	28,760
Total federal securities	9,862	95,999	104,627	5,478,717	5,564,854	5,574,716
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	9,835	95,265	67,148	1,769,541	1,854,971	1,864,805
Less discount on federal securities held as investments of government accounts	1,661	2,009	1,929	10,688	11,035	12,697
Net federal securities held as investments of government accounts	8,174	93,256	65,219	1,758,853	1,843,935	1,852,109
Total borrowing from the public	1,688	2,744	39,408	3,719,864	3,720,919	3,722,607
Accrued interest payable to the public	−17,838	−5,299	−4,076	45,448	57,988	40,149
Allocations of special drawing rights	−119	−28	−73	6,719	6,809	6,691
Deposit funds	49	1,667	3,847	6,041	7,658	7,707
Miscellaneous liability accounts (includes checks outstanding etc.)	4,259	2,131	4,899	3,923	1,795	6,054
Total liability accounts	**−11,961**	**1,214**	**44,005**	**3,781,994**	**3,795,169**	**3,783,208**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[1]						
Federal Reserve account	−3,085	−414	−2,654	4,952	7,623	4,538
Tax and loan note accounts	−49,347	−33,826	−24,687	33,926	49,446	100
Balance	−52,432	−34,240	−27,341	38,878	57,070	4,638
Special drawing rights:						
Total holdings	−991	−632	219	10,106	10,465	9,474
SDR certificates issued to Federal Reserve Banks	.....	.....	.....	−9,200	−9,200	−9,200
Balance	−991	−632	219	906	1,265	274
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments[2]	14,763	14,763	.....	31,762	31,762	46,525
Maintenance of value adjustments	−899	−410	−397	4,615	5,104	4,205
Letter of credit issued to IMF	−14,139	−12,794	4,269	−14,884	−13,539	−27,678
Dollar deposits with the IMF	−40	−40	2	−85	−86	−126
Receivable/Payable (−) for interim maintenance of value adjustments	495	278	219	−253	−470	25
Balance	179	1,796	4,092	21,155	22,772	22,951
Loans to International Monetary Fund	−24	843	.....	495	1,361	1,338
Other cash and monetary assets	−3,708	−2,002	4,199	26,153	27,859	24,151
Total cash and monetary assets	−56,976	−34,235	−18,830	87,586	110,327	53,351
Net Activity, Guaranteed Loan Financing	258	−736	553	[3]-14,362	−15,356	−15,098
Net Activity, Direct Loan Financing	1,395	7,148	6,397	65,289	71,042	72,437
Miscellaneous asset accounts	496	1,517	−84	−83	939	1,434
Total asset accounts	**−54,827**	**−26,305**	**−11,964**	**138,430**	**166,952**	**112,125**
Excess of liabilities (+) or assets (−)	**+42,867**	**+27,519**	**+55,969**	**+3,643,565**	**+3,628,217**	**+3,671,084**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	.....	.....	80	.....	.....	.....
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**+42,867**	**+27,519**	**+56,049**	**+3,643,565**	**+3,628,217**	**+3,671,084**

[1]Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

[2]Pursuant to P.L. 105-277, the United States Quota in the International Monetary Fund has increased from SDR 26,526.8 million to SDR 37,149.3 million.

[3]Includes an adjustment of $971 million for September 1998 for the Department of Education.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1999 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,627,246	3,642,770	3,713,893
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	971	794	−515
Excess of liabilities beginning of period (current basis)	3,628,217	3,643,565	3,713,378
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	42,867	27,519	56,049
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	42,867	27,519	56,049
Total-on-budget (Table 2)	45,949	76,446	95,545
Total-off-budget (Table 2)	−3,082	−48,927	−39,496
Transactions not applied to current year's surplus or deficit:			
Seigniorage	.....	.....	−80
Total-transactions not applied to current year's surplus or deficit	.....	.....	−80
Excess of liabilities close of period	**3,671,084**	**3,671,084**	**3,769,347**

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, February 1999 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	.....	.....	−32	63	63	63
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	−1	−104	11	174	70	69
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family Housing mortgages	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	6	−2	177	182	184
Independent agencies:						
Farm Credit System Financial Assistance Corporation	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	−3	−3	−2	281	281	279
Postal Service	.....	.....	−2,500	717	717	717
Tennessee Valley Authority	−175	−511	−291	26,685	26,349	26,174
Total, agency securities	**−177**	**−612**	**−2,816**	**29,372**	**28,937**	**28,760**

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1999 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	899	7,193	7,297	17,543	23,837	24,736
Agricultural credit insurance fund	.....	891	647	2,390	3,281	3,281
Natural Resources Conservation Service	.....	(*)	.....	4	4	4
Rural Housing Service:						
Rural community facility loans fund	.....	199	428	611	810	810
Rural housing insurance	.....	1,020	951	7,197	8,217	8,217
Rural Business – Cooperative Service:						
Rural business and industry loans	.....	22	9	26	48	48
Rural development loan fund	.....	17	15	128	145	145
Rural economic development loan fund	.....	13	9	49	62	62
Rural Utilities Service:						
Rural water and waste disposal fund	.....	633	1,568	2,530	3,163	3,163
Rural communication development fund	.....	.....	.....	25	25	25
Rural electrification and telecommunications fund	.....	625	695	9,232	9,858	9,858
Rural telephone bank	–5	–52	35	432	386	381
Distance learning and telemedicine program	.....	.....	.....	.....	.....	.....
Rural development insurance fund	.....	–75	–1,375	1,076	1,001	1,001
Foreign Agricultural Service	.....	–2	.....	642	641	641
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	14	88	24	55	129	143
Fishing vessel obligations	.....	.....	.....	10	10	10
Department of Education:						
Federal direct student loan program	.....	13,262	10,455	35,097	48,360	48,360
Federal family education loan program	.....	.....	.....	117	117	117
College housing and academic facilities loans	.....	5	.....	396	401	401
Department of Energy:						
Bonneville Power Administration fund	60	60	10	2,499	2,499	2,559
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration	.....	.....	500	6,579	6,579	6,579
Housing for the elderly and handicapped	.....	–665	.....	5,293	4,628	4,628
Public and Indian housing:						
Low-rent public housing	.....	.....	37	.....	.....	.....
Department of Interior:						
Bureau of Reclamation loan fund	.....	14	11	65	79	79
Helium fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs	.....	.....	.....	28	28	28
Department of Justice:						
Federal Prison Industries, Incorporated	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	.....	.....	.....	(*)	(*)	(*)
Department of Transportation:						
Minority business resource center fund	.....	13	14	9	22	22
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	.....	.....	(*)	(*)	(*)
Federal Railroad Administration:						
Alameda corridor project	.....	.....	.....	248	248	248
Railroad rehabilitation and improvement loan fund	.....	.....	(*)	.....	.....	.....
Other	.....	.....	.....	(*)	(*)	(*)
Department of Treasury:						
Community development financial institutions fund	4	4	.....	5	5	9
Federal Financing Bank revolving fund	–652	–5,886	–2,604	34,036	28,802	28,150
Department of Veterans Affairs:						
Guaranty and indemnity fund	.....	1,797	821	1,759	3,557	3,557
Loan guaranty revolving fund	.....	.....	–617	.....	.....	.....
Direct loan revolving fund	.....	.....	(*)	.....	.....	.....
Native American veteran housing fund	.....	10	5	15	25	25
Vocational rehabilitation loan fund	.....	2	2	1	3	3
Corps of Engineers:						
Washington aqueduct	4	7	4	13	16	20
Environmental Protection Agency:						
Abatement, control, and compliance loan program	.....	.....	.....	38	38	38
Federal Emergency Management Agency:						
National insurance development fund	200	400	–107	525	725	925
Disaster assistance loan fund	.....	24	.....	50	73	73

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1999 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
General Services Administration:						
Land aquisition and development fund	.....	.....	.....	(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	.....	237	296	1,542	1,778	1,778
Military debt reduction	.....	.....	.....	6	6	6
Agency for International Development:						
International debt reduction	.....	.....	.....	234	234	234
Housing and other credit guaranty programs	.....	.....	−25	72	72	72
Microenterprise and small enterprise development	.....	.....	.....	2	2	2
Overseas Private Investment Corporation	(* *)	8	27	68	75	76
Small Business Administration:						
Business loan fund	17	17	−18	399	399	416
Disaster loan fund	123	123	−456	9,160	9,160	9,283
Independent agencies:						
District of Columbia	.....	.....	−223	.....	.....	.....
Export-Import Bank of the United States	.....	261	281	3,956	4,217	4,217
Federal Communications Commission:						
Spectrum auction loan fund	.....	−42	510	4,558	4,516	4,516
Railroad Retirement Board:						
Rail industry pension fund	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	229	1,260	1,330	2,865	3,896	4,126
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	**892**	**21,484**	**20,554**	**154,155**	**174,747**	**175,639**
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund	−410	−410	−500	9,500	9,500	9,090
Rural Utilities Service:						
Rural electrification and telecommunications fund	−1	−67	−504	18,766	18,700	18,699
Rural development insurance fund	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of Navy	.....	.....	.....	1,624	1,624	1,624
Defense agencies	.....	−86	−83	−399	−486	−486
Department of Education:						
Historically Black college and university capital financing fund	(* *)	2	1	5	7	7
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	.....	.....	.....	7	7	7
Health maintenance organization loan and loan guarantee fund	.....	.....	.....	3	3	3
Department of Housing and Urban Development:						
Low rent housing — loans and other expenses	.....	−72	−70	1,491	1,420	1,420
Community development grants	.....	−15	−2	30	15	15
Department of Interior:						
Assistance to territories	.....	−1	−1	17	17	17
Department of Transportation:						
Railroad rehabilitation and improvement loan fund	.....	(* *)	(* *)	4	4	4
General Services Administration:						
Federal buildings fund	−4	−27	−11	1,760	1,738	1,734
Pennsylvania avenue activities	.....	2	40	713	714	714
International Assistance Program:						
Foreign military financing program	−34	−93	−93	2,829	2,770	2,736
Small Business Administration:						
Business loan fund	−3	−16	−19	233	220	218
Independent agencies:						
Export-Import Bank of the United States	.....	.....	−745	.....	.....	.....
FSLIC resolution fund:						
Resolution Trust Corporation closeout	.....	.....	−636	.....	.....	.....
Postal Service	−201	−2,022	19	5,696	3,875	3,674
Total borrowing from the Federal Financing Bank	**−652**	**−2,804**	**−2,604**	**45,955**	**43,803**	**43,151**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1999 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	.....	4	.....	14	18	18
Department of Commerce	6	(* *)	−10	16	11	16
Department of Defense—Military:						
Defense cooperation account	.....	.....	(* *)	1	1	1
Department of Energy	1,118	1,903	3,316	12,449	13,234	14,352
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	805	1,512	656	14,350	15,057	15,862
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	76	123	279	5,449	5,496	5,572
Other	.....	82	28	168	250	250
Department of the Interior	76	−56	−67	4,050	3,918	3,994
Department of Labor	215	113	253	8,783	8,681	8,896
Department of Transportation	−37	−43	−10	142	137	100
Department of the Treasury	4,887	4,796	201	16,389	16,297	21,184
Department of Veterans Affairs:						
Canteen service revolving fund	3	−1	−1	38	35	37
Veterans reopened insurance fund	−4	4	4	516	523	520
Servicemen's group life insurance fund	.....	(* *)	(* *)	4	5	5
Independent agencies:						
Export-Import Bank of the United States	59	427	−364	528	896	955
Federal Deposit Insurance Corporation:						
Bank insurance fund	193	512	507	27,445	27,764	27,957
Savings association insurance fund	45	248	157	9,602	9,805	9,849
FSLIC resolution fund	9	26	190	2,087	2,105	2,114
National Credit Union Administration	12	−75	−90	3,906	3,819	3,831
Postal Service	.....	−1,000	−860	1,000	(* *)	(* *)
Other	19	61	181	2,713	2,756	2,775
Other	311	142	46	4,203	4,033	4,344
Total public debt securities	7,794	8,779	4,415	113,853	114,837	122,632
Total Federal funds	**7,794**	**8,779**	**4,415**	**113,853**	**114,837**	**122,632**
Trust funds:						
Legislative Branch:						
Library of Congress	1	1	2	28	28	29
United States Tax Court	(* *)	(* *)	(* *)	6	7	7
Other	(* *)	1	(* *)	36	36	36
Judicial Branch:						
Judicial retirement funds	−6	27	43	398	432	425
Department of Agriculture	(* *)	−1	−1	6	5	5
Department of Defense—Military:						
Voluntary separation incentive fund	27	90	86	873	936	963
Other	−1	−1	(* *)	64	64	63

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1999 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	−1,588	7,135	−103	118,250	126,973	125,385
Federal supplementary medical insurance trust fund	1,317	3,933	636	39,502	42,118	43,434
Other	28	31	14	1,298	1,302	1,330
Department of the Interior	32	15	122	397	379	411
Department of Justice	22	22	82	94	94	116
Department of Labor:						
Unemployment trust fund	317	−221	530	70,641	70,103	70,420
Other	21	−23	−39	55	12	32
Department of State:						
Foreign Service retirement and disability fund	−34	327	362	9,550	9,911	9,877
Other	(* *)	(* *)	(* *)	3	3	3
Department of Transportation:						
Airport and airway trust fund	104	2,601	2,124	8,550	11,047	11,151
Highway trust fund	686	3,858	2,606	17,926	21,097	21,783
Other	−8	22	37	2,138	2,169	2,161
Department of Treasury	84	−1	54	309	224	308
Department of Veterans Affairs:						
General post fund, national homes	.....	3	7	45	48	48
National service life insurance	−74	102	99	12,008	12,184	12,110
United States government life insurance fund	−1	−1	−2	86	85	84
Veterans special life insurance fund	−9	28	16	1,628	1,665	1,656
Corps of Engineers	81	−4	108	1,621	1,535	1,617
Other Defense Civil Programs:						
Military retirement fund	−670	12,647	13,083	133,843	147,160	146,490
Other	6	19	22	693	706	711
Environmental Protection Agency	−94	−58	−233	6,529	6,566	6,471
Federal Emergency Management Agency	.....	1	.....	(* *)	1	1
National Aeronautics and Space Administration	.....	(* *)	(* *)	17	17	17
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−2,285	9,109	6,997	446,757	458,150	455,866
Agency securities	.....	−3,200	−2,500	3,917	717	717
Employees life insurance fund	247	560	648	19,377	19,690	19,937
Employees and retired employees health benefits fund	80	−19	−172	6,265	6,165	6,245
Social Security Administration:						
Federal old-age and survivors insurance trust fund	2,951	42,648	32,811	653,282	692,979	695,930
Federal disability insurance trust fund	627	6,000	5,045	76,996	82,368	82,996
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund	1	1	1	55	56	57
Japan-United States Friendship Commission	(* *)	26	(* *)	16	41	41
Railroad Retirement Board	180	757	114	21,811	22,388	22,568
Other	−1	51	130	620	671	671
Total public debt securities	2,040	89,686	65,233	1,651,771	1,739,416	1,741,457
Total agency securities	.....	−3,200	−2,500	3,917	717	717
Total trust funds	**2,040**	**88,488**	**82,733**	**1,855,888**	**1,740,133**	**1,742,174**
Grand total	**9,835**	**95,265**	**67,148**	**1,769,541**	**1,854,971**	**1,864,805**

... No Transactions.
(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, February 1999 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund	−16	−76	−126	−499	−558	−574
Agricultural credit insurance fund	1	(* *)	9	−256	−257	−257
Rural Housing Service:						
Rural community facility loans	(* *)	(* *)	(* *)	−3	−3	−3
Rural housing insurance fund	(* *)	(* *)	−2	−80	−80	−80
Rural Business-Cooperative Service:						
Rural business and industry loans	−2	1	−4	−30	−26	−28
Rural Utilities Service:						
Rural water and waste disposal fund	1	(* *)	(* *)	−24	−25	−24
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(* *)	−1	(* *)	8	7	7
Department of Defense—Military	.....	(* *)	.....	−3	−3	−3
Department of Education:						
Office of Postsecondary Education:						
Federal family education loans	−106	−338	−5	[1]-7,983	−8,214	−8,320
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans	.....	(* *)	.....	−1	−1	−1
Health education assistance loans	−20	−17	6	−262	−259	−279
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	(* *)	(* *)	−1	−4	−5	−5
Community Planning and Development:						
Community development loans	(* *)	−1	−1	−7	−8	−8
Housing Programs:						
FHA-Mutual mortgage insurance loans	−160	−352	1,088	5,069	4,877	4,717
FHA-General and special risk fund	−6	117	62	−90	33	27
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	−29	−199	−13	−424	−594	−623
Department of the Interior:						
Bureau of Indian Affairs	(* *)	−1	1	−19	−20	−20
Department of Transportation:						
Maritime Administration	(* *)	−8	−13	−246	−253	−254
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Guaranty and indemnity fund	−40	−124	97	−3,618	−3,701	−3,741
Loan guaranty revolving fund	.....	.....	.....	−1	−1	−1
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund	.....	.....	.....	−28	−28	−28
Loan guarantees to Israel	.....	.....	−89	−515	−515	−515
Urban and environmental credit guaranteed loans	.....	(* *)	−14	−49	−50	−50
Microenterprise and small enterprise development	(* *)	1	(* *)	−3	−2	−2
Overseas Private Investment Corporation	−16	−39	−37	−275	−298	−315
Small Business Administration:						
Business loan fund	686	661	−71	−1,209	−1,234	−548
Independent agencies:						
Export-Import Bank of the United States	−33	−360	−336	−3,810	−4,137	−4,170
Net Activity, Guaranteed Loan Financing	**258**	**−736**	**553**	**−14,362**	−15,356	−15,098
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	65	−17	−97	2,053	1,971	2,035
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program	.....	2	2	−4	−2	−2
Rural Housing Service:						
Rural community facility loans fund	9	37	28	316	344	353
Rural housing insurance fund	−2	75	49	7,017	7,093	7,092
Self-help housing land development fund	.....	.....	(* *)	(* *)	(* *)	(* *)
Rural Business-Cooperative Service:						
Rural business and industry loan fund	2	10	7	19	28	29
Rural development loan fund	1	6	5	103	109	110
Rural economic development loan fund	−1	4	1	39	44	44

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, February 1999 and Other Periods—Continued

[$ millions]

Classification	Net Transactions (−) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural Utilities Service:						
Rural water and waste disposal loans	33	152	141	1,479	1,598	1,631
Rural electrification and telecommunications fund	23	136	304	4,621	4,735	4,757
Rural telephone bank	−1	8	−1	167	176	175
Distance learning and telemedicine program	(* *)	(* *)	.....	.....	(* *)	(* *)
Rural development insurance fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	(* *)	5	(* *)	369	374	374
International debt reduction	.....	−6	(* *)	43	37	37
P.L. 480, title 1, Food for progress credits	.....	−14	−12	183	169	169
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	(* *)	80	10	26	106	106
Department of Education:						
Office of Postsecondary Education:						
Federal direct student loan program	868	5,590	5,327	32,796	37,518	38,386
College housing and academic facilities loans	(* *)	5	4	15	20	20
Historically Black college and university capital financing fund	(* *)	2	1	5	7	7
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	(* *)	(* *)	1	(* *)	(* *)	(* *)
FHA-General and special risk fund	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation	(* *)	5	−3	64	69	69
Bureau of Indian Affairs	(* *)	−1	−1	24	23	23
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(* *)	(* *)	(* *)	−2	−2	−2
Department of Transportation:						
Office of the Secretary:						
Minority business resource center	.....	−1	1	5	4	4
Federal Railroad Administration:						
Alameda corridor project	.....	.....	.....	248	248	248
Railroad rehabilitation and improvement loan fund	.....	(* *)	(* *)	2	2	2
Amtrak corridor improvement loans	.....	.....	(* *)	−1	−1	−1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	(* *)	1	(* *)	4	4	4
Financial Management Service	.....	.....	.....	(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Guaranty and indemnity fund	−414	−16	−23	326	724	310
Loan guaranty fund	.....	.....	.....	555	555	555
Direct loan fund	.....	.....	.....	(* *)	(* *)	(* *)
Native American veteran housing fund	(* *)	(* *)	(* *)	15	15	15
Vocational rehabilitation loan fund	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	(* *)	−2	−2	36	34	34
Federal Emergency Management Agency:						
Disaster assistance loan fund	(* *)	16	17	39	56	55
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	17	−2	−3	1,373	1,354	1,371
Military debt reduction	.....	−1	(* *)	6	5	5
Agency for International Development:						
International debt reduction	.....	−8	−8	126	117	117
Microenterprise and small enterprise development	.....	(* *)	(* *)	1	1	1
Overseas Private Investment Corporation	(* *)	5	−12	42	48	48
Small Business Administration:						
Business loan fund	25	19	(* *)	90	84	109
Disaster loan fund	725	686	182	4,214	4,175	4,900
Independent agencies:						
District of Columbia	.....	.....	−223	.....	.....	.....
Export-Import Bank of the United States	50	522	208	3,308	3,779	3,829
Federal Communications Commission:						
Spectrum auction loan fund	−5	−150	498	4,502	4,356	4,352
Net Activity, Direct Loan Financing	**1,395**	**7,148**	**6,397**	**65,289**	**71,042**	**72,437**

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principle, sale of collateral, interest, and subsidy received from the credit program accounts at net present value in accordance with the *Credit Reform Act of 1990*. Unreimbursed costs such as administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

[1]Includes an adjustment of $971 million in September 1998 to reflect additional reporting by the Department of Education.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1999

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	60,255	51,341	75,988	99,857	42,792								330,233	314,343
Corporation income taxes	1,758	3,440	42,374	5,130	1,176								53,878	56,440
Social insurance and retirement receipts:														
Employment and general retirement	39,690	42,940	47,869	53,725	43,735								227,959	213,073
Unemployment insurance	1,142	2,655	315	867	2,594								7,572	8,019
Other retirement	405	331	417	337	353								1,843	1,843
Excise taxes	9,630	6,021	5,446	4,806	3,892								29,795	24,951
Estate and gift taxes	2,089	2,132	2,239	2,206	1,600								10,266	8,515
Customs duties	1,776	1,380	1,472	1,286	1,403								7,317	7,381
Miscellaneous receipts	3,228	3,738	2,527	3,509	1,868								14,870	12,375
Total—Receipts this year	**119,974**	**113,978**	**178,646**	**171,722**	**99,414**								**683,735**	.....
(On-budget)	**90,064**	**81,836**	**143,338**	**129,921**	**65,058**								**510,217**	.....
(Off-budget)	**29,910**	**32,142**	**35,309**	**41,801**	**34,356**								**173,518**	.....
Total—Receipts prior year	*114,898*	*103,481*	*167,998*	*162,610*	*97,952*								.....	*646,939*
(On budget)	*87,082*	*73,689*	*135,341*	*123,368*	*65,051*								.....	*484,531*
(Off budget)	*27,816*	*29,792*	*32,657*	*39,243*	*32,900*								.....	*162,407*
Outlays														
Legislative Branch	326	202	243	199	189								1,159	1,176
Judicial Branch	370	250	292	353	308								1,572	1,442
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	2,966	5,541	2,967	3,805	736								16,015	8,466
Other	3,686	3,102	3,502	3,332	3,228								16,851	17,604
Department of Commerce	397	507	524	320	382								2,130	1,579
Department of Defense:														
Military:														
Military Personnel	8,168	3,259	7,946	3,003	5,871								28,247	30,341
Operation and Maintenance	7,011	6,871	8,046	7,946	6,356								36,231	36,038
Procurement	3,320	3,388	5,144	3,678	3,649								19,179	19,196
Research, Development, Test, and Evaluation	3,632	2,500	3,471	3,278	2,613								15,495	15,123
Military Construction	384	464	522	342	442								2,154	2,676
Family Housing	218	300	306	287	304								1,415	1,442
Revolving and Management funds	730	30	350	−353	−122								634	1,385
Other	720	−172	−29	81	769								1,369	919
Total Military	24,183	16,640	25,756	18,262	19,883								104,724	107,119
Department of Education	2,780	2,621	3,334	3,301	3,652								15,688	15,994
Department of Energy	1,439	1,281	1,705	922	1,240								6,587	5,914
Department of Health and Human Services:														
Public Health Service	2,019	1,883	2,700	1,769	2,117								10,489	9,654
Health Care Financing Administration:														
Grants to States for Medicaid	9,960	7,853	8,554	8,859	8,561								43,788	41,770
Federal hospital ins. trust fund	12,145	9,394	12,289	8,540	10,064								52,431	57,365
Federal supp. med. ins. trust fund	8,388	4,379	8,813	4,359	6,240								32,181	33,012
Other	5,100	5,090	9,344	3,093	5,267								27,894	26,787
Administration for Children and Families	2,281	2,507	3,191	2,912	3,018								13,909	13,625
Other	−6,556	−6,641	−12,299	−3,309	−6,910								−35,715	−34,634
Department of Housing and Urban Development	2,930	2,049	3,359	2,793	1,937								13,069	12,467
Department of the Interior	684	599	1,006	457	826								3,571	3,166
Department of Justice	1,285	1,555	1,471	1,472	1,322								7,104	6,560
Department of Labor:														
Unemployment trust fund	1,658	1,601	2,141	2,463	2,389								10,253	9,720
Other	751	627	375	555	261								2,570	2,071
Department of State	504	808	816	374	485								2,987	2,546
Department of Transportation:														
Highway trust fund	2,110	1,917	1,932	1,367	1,175								8,501	7,861
Other	1,633	1,743	1,747	1,372	1,309								7,804	8,298
Department of the Treasury:														
Interest on the public debt	20,655	25,440	69,882	19,828	19,870								155,675	158,758
Other	2,126	61	2,556	1,196	11,128								17,067	14,399
Department of Veterans Affairs:														
Compensation and pensions	3,296	100	3,335	113	1,789								8,633	9,838
National service life	77	70	79	81	75								382	381
United States Government Life	1	1	1	1	1								4	5
Other	2,089	1,654	1,730	1,629	1,697								8,800	8,502

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1999—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Corps of Engineers	298	484	501	262	312								1,857	1,615
Other Defense Civil Programs	2,636	2,632	2,654	2,678	2,682								13,281	12,901
Environmental protection	486	515	639	447	516								2,603	2,442
Executive Office of the President	13	46	105	18	74								257	87
Federal Emergency Management Agency	381	665	782	434	238								2,500	798
General Services Administration	29	424	−414	−31	−62								−54	161
International Assistance Program:														
International Security Assistance	235	3,145	258	133	19								3,790	3,678
Multilateral Assistance	349	3	6	267	138								763	735
International Development Assistance	280	95	326	108	297								1,107	807
Other	−969	914	−276	260	522								450	28
National Aeronautics and Space Administration	1,085	1,114	1,452	988	889								5,529	5,912
National Science Foundation	249	249	240	278	247								1,263	1,249
Office of Personnel Management	3,890	3,912	4,061	3,732	3,694								19,288	18,737
Small Business Administration	16	39	34	156	−828								−582	228
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	27,675	27,605	54,024	2,061	28,007								139,371	134,561
Federal disability ins. trust fund (off-budget)	4,052	4,042	7,626	644	4,167								20,532	20,051
Other	4,710	159	4,776	181	2,446								12,272	14,030
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	−123	−161	−163	218	−194								−424	−503
Savings association insurance fund	−2	−74	−30	16	−45								−135	−157
FSLIC resolution fund:														
RTC closeout	−296	−1,005	−319	−210	−69								−1,899	−651
Other	21	−9	−7	−21	−9								−26	−221
Office of Inspector General	.....	.....	.....	(* *)	(* *)								(* *)	.....
Postal Service:														
Public enterprise funds (off-budget)	933	8	−1,429	−269	−219								−975	−1,693
Payment to the Postal Service fund	.....	.....	.....	.....	.....								.....	43
Tennessee Valley Authority	73	89	42	−28	−221								−44	−354
Other independent agencies	1,611	1,588	1,329	1,233	1,246								7,007	6,922
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,861	−2,347	−2,746	−2,544	−2,522								−13,020	−12,701
Interest received by trust funds	−1,404	−5,390	−50,164	−55	−1,110								−58,124	−54,658
Rents and royalties on outer continental shelf lands	−217	−481	−316	14	−178								−1,178	−1,776
Sale of major assets	.....	.....	.....	.....	.....								.....	−6
Other	(* *)	(* *)	−281	.....	.....								−281	−726
Totals this year:														
Total outlays	**152,436**	**131,095**	**184,056**	**101,386**	**142,281**								**711,254**	.....
(On-budget)	**123,686**	**100,078**	**149,402**	**102,489**	**111,008**								**586,663**	.....
(Off-budget)	**28,749**	**31,017**	**34,655**	**−1,103**	**31,273**								**124,591**	.....
Total-surplus (+) or deficit (−)	**−32,462**	**−17,117**	**−5,410**	**+70,336**	**−42,867**								**−27,519**	.....
(On-budget)	**−33,623**	**−18,242**	**−6,064**	**+27,432**	**−45,949**								**−76,446**	.....
(Off-budget)	**+1,161**	**+1,125**	**+654**	**+42,904**	**+3,082**								**+48,927**	.....
Total borrowing from the public	**15,330**	**22,364**	**−5,390**	**−31,249**	**1,688**								**2,744**	**39,408**
Total-outlays prior year	*150,866*	*120,830*	*154,359*	*137,231*	*139,701*								.....	*702,988*
(On-budget)	*123,866*	*91,326*	*146,648*	*108,844*	*109,393*								.....	*580,076*
(Off-budget)	*27,000*	*29,504*	*7,711*	*28,388*	*30,308*								.....	*122,912*
Total-surplus (+) or deficit (−) prior year	*−35,968*	*−17,349*	*+13,639*	*+25,379*	*−41,750*								.....	*−56,049*
(On-budget)	*−36,784*	*−17,637*	*−11,307*	*+14,524*	*−44,342*								.....	*−95,545*
(Off-budget)	*+816*	*+287*	*+24,946*	*+10,855*	*+2,592*								.....	*+39,496*

... No transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 1999

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	694	633	61	5,161	3,312	1,849	8,550	11,047	11,151
Black lung disability	54	40	13	260	197	63	.....	.....	.....
Federal disability insurance	4,803	4,167	635	27,034	20,532	6,502	76,996	82,368	82,996
Federal employees life and health	.....	−348	348	.....	−556	556	25,641	25,855	26,182
Federal employees retirement	1,294	3,676	−2,382	24,536	18,314	6,222	460,629	469,217	466,892
Federal hospital insurance	9,265	10,116	−850	60,682	52,681	8,000	118,250	126,973	125,385
Federal old-age and survivors insurance	30,236	28,007	2,228	180,821	139,371	41,449	653,282	692,979	695,930
Federal supplementary medical insurance	6,927	6,240	686	35,250	32,181	3,070	39,502	42,118	43,434
Hazardous substance superfund	23	131	−108	459	638	−178	5,296	5,259	5,159
Highways	1,488	1,294	194	16,985	13,437	3,548	17,926	21,097	21,783
Military advances	743	863	−120	4,748	5,063	−315	.....	.....	.....
Military retirement	1,959	2,665	−705	25,544	13,198	12,346	133,843	147,160	146,490
Railroad retirement	177	683	−506	2,216	3,400	−1,184	21,811	22,388	22,568
Unemployment	2,648	2,397	251	10,123	10,285	−162	70,641	70,103	70,420
Veterans life insurance	18	102	−84	565	447	118	13,722	13,934	13,851
All other trust	435	472	−37	1,616	2,795	−1,179	9,601	9,635	9,932
Total trust fund receipts and outlays and investments held from Table 6-D	**60,764**	**61,139**	**−375**	**396,000**	**315,295**	**80,705**	**1,655,688**	**1,740,133**	**1,742,174**
Less: Interfund transactions	11,650	11,650	.....	135,776	135,776	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	49,114	49,489	−375	260,224	179,519	80,705			
Total Federal fund receipts and outlays	**50,359**	**92,851**	**−42,492**	**423,702**	**531,926**	**−108,224**			
Less: Interfund transactions	58	58	.....	191	191	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5	50,300	92,792	−42,492	423,511	531,735	−108,224			
Net budget receipts & outlays	**99,414**	**142,281**	**−42,867**	**683,735**	**711,254**	**−27,519**			

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1999 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
NET RECEIPTS			
Individual income taxes	42,792	330,233	314,343
Corporation income taxes	1,176	53,878	56,440
Social insurance and retirement receipts:			
Employment and general retirement	43,735	227,959	213,073
Unemployment insurance	2,594	7,572	8,019
Other retirement	353	1,843	1,843
Excise taxes	3,892	29,795	24,951
Estate and gift taxes	1,600	10,266	8,515
Customs duties	1,403	7,317	7,381
Miscellaneous receipts	1,868	14,870	12,375
Total	**99,414**	**683,735**	**646,939**
NET OUTLAYS			
National defense	20,909	111,258	113,359
International affairs	1,372	8,466	7,257
General science, space, and technology	1,312	7,736	7,983
Energy	−189	−499	−251
Natural resources and environment	1,919	9,184	8,237
Agriculture	1,074	17,158	9,603
Commerce and housing credit	−1,237	−1,936	−3,577
Transportation	2,259	15,118	14,960
Community and regional development	720	5,600	4,227
Education, training, employment and social services	5,429	25,676	25,856
Health	11,100	56,892	53,833
Medicare	14,560	75,986	81,966
Income security	29,856	103,900	103,293
Social security	32,167	159,892	154,609
Veterans benefits and services	3,574	17,866	18,746
Administration of justice	1,832	10,021	9,124
General government	274	6,598	5,624
Net interest	18,049	96,817	103,346
Undistributed offsetting receipts	−2,700	−14,479	−15,207
Total	**142,281**	**711,254**	**702,988**

... No transactions.
Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only and on the Internet at http://www.fms.treas.gov/). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only and on the Internet at http://www.publicdebt.treas.gov/opd/opd.htm). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy and on the Internet at http://www.fms.treas.gov/). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402 and on the Internet at http://access.gpo.gov/). This publication is a single volume which provides budget information and contains:

  -Budget of the United States Government, FY 19 __
  -Appendix, The Budget of the United States Government, FY 19 __
  -Analytical Perspectives
  -Historical Tables
  -Citizens Guide to the Federal Budget

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

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Scheduled Release

The release date for the March 1999 Statement will be 2:00 pm EST April 21, 1999.

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